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1979 INDIVIDUAL INCOME TAX

ANNUAL STATISTICAL REPORT

RETURNS FILED IN 1980

Compiled by

STATE OF IOWA

DEPARTMENT OF REVENUE

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INTRODUCTION

This report presents information obtained from 1979 Iowa Individual Income Tax returns filed during 1980. The major change from the previous year concerns the law changes which altered the rate brackets, the standard deduction, and the personal credits. These changes are outlined in the next section of this report. Otherwise, the report retains the same format as last year.

The report by major section is as follows: a presentation of the income tax laws applicable to 1979 income; an examination of the individual income tax abatements granted in 1979 by the Director of Revenue; a review of the usage of the political checkoff; a description of the school district surtax program; a summary of income, credit and deduction information obtained from 1979 returns; and a detailed statistical appendix.

Individual Income Tax Law Changes For 1979 Tax Year

Substantive changes in the tax law were approved in 1979 to be effective for tax years beginning on or after January 1, 1979. These changes are as follows.

Standard Deduction

The standard deduction was increased from 10 percent to 15 percent of adjusted gross income after the deduction of federal income taxes. Also, the maximum amounts were revised as shown below. In providing for these changes it was provided that persons qualifying as a surviving spouse for federal income tax purposes who were previously treated as single for Iowa tax purposes would also be allowed to claim a maximum standard deduction of $3,000.

Filing Status	1978	1979
Single	$1,000	$1,200
Married Joint	$1,000	$3,000
Head of Household	$1,000	$3,000
Surviving Spouse	$1,000	$3,000
Married Separate	$ 500	$1,200

Indexation of Rate Brackets

For 1979, the rate brackets were expanded or "indexed" to reflect the impact of inflation. This indexing was equal to 25% of the change in the Consumer Price Index occurring in 1978. This resulted in an expansion of the rate brackets by 2.3 percent. For example, for 1979 the first bracket, which had been from $0 to $1,000, was indexed to $0 to $1,023.

Personal and Dependent Credits

Personal, additional and dependent tax credits will increase by $1 per year for each of the next five years. In 1979, the first year of this change, the personal and additional tax credits increased to $16 and the dependent tax credit increased to $11. (Married joint and head of household credits were increased to $32.)

Minimum Income and Minimum Filing Requirements

Previously an Iowa return needed to be filed if a taxpayer filed a federal return or if they had $2,000 in income from taxable sources. For 1979 and subsequent years, the minimum filing requirement is $4,000, or $3,000 for persons claimed as dependent on another person's return. Also for 1979, the income level below which no tax is due, has been increased from $4,000 to $5,000.

Highlights of Individual Income Tax Law - 1979 Tax Year

Iowa residents who were required to file a 1979 Federal Income Tax Return or who had an adjusted gross income of $4,000 or more, or who had an adjusted gross income of $3,000 and were claimed as a dependant on another person's return, were required to file a 1979 Iowa Income Tax Return. Also required to file were nonresidents who derived $4,000 or more of income from Iowa sources and who were required to file a 1979 Federal Income Tax Return. Returns and any tax payments were due by the last day of the fourth month following the close of the taxpayer's tax year.

Iowa net income (adjusted gross income) for Iowa income tax reporting purposes was defined as federal adjusted gross income with certain modifications. Primary among these modifications were the deduction of interest and dividends from federal securities and the addition of interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax.

The following deductions from adjusted gross income were allowed in deriving net taxable income:

1. Federal income taxes paid during the tax year adjusted by any federal income tax refunds received during the year.

2. The larger of the following amounts:

   a. A standard deduction of fifteen percent of the adjusted gross income remaining after the federal income tax deduction. This deduction may not exceed three thousand dollars except for husband and wife filing separately as a single filer in which case each one is limited to a standard deduction of twelve hundred dollars.

b. The itemized deductions used for federal income tax purposes less the amounts deducted for Iowa income taxes, plus qualifying adoption expenses that exceeded three percent of the taxpayer's net income, and plus up to one hundred dollars (two hundred dollars if married filing jointly) of the amount donated to any political party.

The use of the above deductions was subject to the following restrictions:

1. Married persons filing separately must both use the standard deduction if either elects to use it.
2. Nonresidents using itemized deductions are allowed to deduct only those itemized deductions fairly and equitably allocable to Iowa.

Taxable income reported on 1979 Iowa returns was subject to the following rates:

Rate			Rate		
0.50%	from $ 0	through $ 1,023	8.00%	from $15,345	through $20,460
1.25%	from $ 1,023	through $ 2,046	9.00%	from $20,460	through $25,575
2.75%	from $ 2,046	through $ 3,069	10.00%	from $25,575	through $30,690
3.50%	from $ 3,069	through $ 4,092	11.00%	from $30,690	through $40,920
5.00%	from $ 4,092	through $ 7,161	12.00%	from $40,920	through $76,725
6.00%	from $ 7,161	through $ 9,207	13.00%	over $76,725	
7.00%	from $ 9,207	through $15,345			

The following credits against computed tax were allowed:

1. Taxes paid to another state or foreign country on income derived from sources in that state or foreign country were allowed in an amount which could not exceed what the Iowa tax would have been on such income.

2. A sixteen dollar credit was allowed for the taxpayer and the taxpayer's spouse. Also, an additional sixteen dollar credit was allowed for either or both of the individuals who were 65 or over and for either or both of the individuals who were blind at the close of the tax year. In addition, a head of household was allowed an additional credit of sixteen dollars.

3. A taxpayer was allowed an eleven dollar credit for each dependent.

4. A credit for child care expenses was allowed, up to five percent of the expenses incurred as allowed for federal tax purposes. A maximum credit of one hundred dollars for one eligible child or two hundred dollars for more than one eligible child was provided.

INCOME TAX ABATEMENT

The 65th General Assembly enacted legislation, effective July 1, 1974, giving the Director of Revenue the power "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed". Abatements apply to those cases in which the initial protest occurs after the 90 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1980.

INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 1980 THROUGH DECEMBER 31, 1980

Reason for Abatement	Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
1. Taxpayer filed returns not previously filed or filed amended returns.	299	$ 78,292.82	$18,124.32	$18,101.37	$114,518.51
2. Taxpayer provided supplemental information which verified amounts claimed on the return.	62	18,096.23	3,211.95	4,948.97	26,257.15
3. Taxpayer provided either an out-of-state return verifying non-Iowa residency or information verifying a claimed out-of-state credit.	51	14,392.28	3,255.22	4,823.47	22,470.97
4. Taxpayer's liability was revised as a result of a federal audit.	5	8,977.93	7.25	2,709.45	11,694.63
5. Remittance submitted, but not received.	0	---	---	---	---
6. Miscellaneous	9	138.49	---	---	138.49
TOTAL	426	$119,897.75	$24,598.74	$30,583.26	$175,079.75

INCOME TAX POLITICAL CHECKOFF

Beginning with 1973 tax returns filed in 1974, individuals were allowed to designate one dollar of state funds to be given to qualifying political parties. Beginning with tax year 1979, a taxpayer could choose to have one dollar divided evenly among eligible parties. Use of the checkoff has no effect on an individual's income tax liability, resulting in neither a decrease in refund, nor an increase in the amount of remittance required. Usage of the checkoff is limited to those taxpayers with at least one dollar of tax liability per taxpayer. Married persons may use the checkoff regardless of whether filing joint or separate returns as long as they have the minimum tax liability.

Participation rate is defined as the percentage of eligible taxpayers using the checkoff. For tax year 1979 returns which are filed in calendar year 1980, this is equal to 229,921 (number of individuals using the checkoff) divided by 1,459,170 (number of eligibles) for a participation rate of 15.76 percent. This compares to a rate of 15.17 percent for tax year 1978 returns filed in calendar year 1979 and 15.24 percent for tax year 1977 returns filed in calendar year 1978.

The number of participants listed in this report is 37 more than the number actually certified by the Department due to the utilization in the statistical system of returns which were treated as amended returns during the certification process. Because both spouses filing a married joint return may use the checkoff, the analysis of the checkoff must take into account total taxpayers rather than total returns. The following table presents by filing status the number of eligible filers, the number who participated in the checkoff and the breakdown according to filers who designated a contribution to the Republican party, to the Democratic party, or who designated the checkoff to be split between the two parties. More detailed information on the use of the checkoff is shown on Tables 34 and 35 of the Statistical Appendix.

INCOME TAX CHECKOFF BY FILING STATUS AND ADJUSTED GROSS INCOME

Filing Status	1979 Tax Year Returns								
	Number of Filers	Eligibles		Participants		Political Party		Split	Participation Rate
		Number	Percent	Number	Percent	Democrats	Republicans		
Single Head of Household and Surviving Spouse	522,191	327,760	22.46%	53,248	23.16%	19,964	16,304	16,980	16.25%
Married Joint	637,216	500,800	34.32%	85,072	37.00%	30,601	32,449	22,022	16.99%
Married Separate	730,815	630,610	43.22%	91,601	39.84%	34,149	34,751	22,701	14.53%
TOTAL	1,890,222	1,459,170	100.00%	229,921	100.00%	84,714	83,504	61,703	15.76%

SCHOOL DISTRICT SURTAX

Upon voter approval, all public school districts in the state have the option of imposing a local school district income surtax. This surtax is a feature of the School Foundation Program under which per pupil state aid to schools is provided. The school district income surtax is part of the enrichment program by which school boards may raise an additional five percent of the state cost per pupil multiplied by the adjusted enrollment in the school district. However, the additional enrichment amount may be used only for educational research, curriculum maintenance or development, or innovative programs.

For tax year 1979, the surtax could not exceed 20 percent of Iowa state income tax liability and may only be imposed in combination with an additional property tax not to exceed $1.08 per $1,000 of assessed value. Each school district's surtax is determined by the State Comptroller, who establishes the rate of surtax and the property tax enrichment levy necessary to achieve a certain amount of revenue as approved by the voters in the school district.

For tax year 1979, twenty-three school districts imposed a surtax with the percentage and amount of surtax as follows. This surtax was in addition to $6.0 million in state income tax liability paid by residents of these school districts for the 1979 tax year.

School District	Percent of Surtax	Amount of Surtax	School District	Percent of Surtax	Amount of Surtax
Alden	10.75%	$ 46,277.05	Lakota	3.25%	$ 7,348.50
CAL Community	3.25%	12,074.40	Lincoln Central	4.00%	9,700.48
Clearfield	4.50%	5,534.67	Lohrville	4.75%	10,712.81
Collins	5.00%	9,196.83	Meservey-Thornton	4.00%	12,445.79
Corwith-Wesley	3.75%	14,830.79	N.E. Hamilton	4.25%	17,856.69
Diagonal	17.00%	12,998.77	Sioux Valley	4.50%	11,324.67
Dumont	5.75%	12,780.19	Steamboat Rock	5.75%	9,578.75
Gilmore City-Bradgate	5.50%	17,222.91	Stratford	6.75%	17,827.02
Goldfield	4.25%	10,317.01	Thompson	2.50%	5,603.46
Havelock-Plover	5.00%	9,362.51	Titonka	4.75%	15,224.36
Kanawha	3.25%	11,205.49	Woden-Crystal Lake	4.75%	10,952.87
Klemme	4.50%	9,318.65	TOTAL		$299,694.67

For tax year 1980, twenty-seven school districts are participating in the additional enrichment program levying surtaxes ranging from 3.00 percent to 14.75 percent.

STATISTICAL SUMMARY
IOWA INDIVIDUAL INCOME TAX RETURNS
1979 TAX YEAR

For the 1979 tax year, a total of 1,571,614 returns were filed. This is an increase of 5,851 returns over the previous year, and a percentage increase of .37 percent over 1978, a much smaller change than the one that occurred between 1977 and 1978.

RETURNS BY FILING STATUS

Filing Status	Number of Returns 1979	1978	1977	Percentage Change 1978 to 1979	1977 to 1978
Single Head of Household and Surviving Spouse	522,191	507,522	477,968	+ 2.89%	+ 6.18%
Married Joint	318,608	315,862	339,371	+ .87%	- 6.93%
Married Separate	730,815	742,379	690,793	- 1.56%	+ 7.47%
TOTAL	1,571,614	1,565,763	1,508,132	+ .37%	+ 3.82%

Analysis by filing status shows a reversal of the trend which has taken place in recent years. Because the standard deduction for married joint filers was increased from $1,000 to $3,000, this category shows a .9 percent increase in filers rather than a 7 percent decline as occurred in 1978. Married separate filers, whose standard deduction increased from $500 to $1,200 showed a 2 percent decline in filers, as opposed to a 7 percent increase for the previous year. Single filers showed a gain that was somewhat moderated from the previous year.

COMPUTED TAX BY FILING STATUS

Filing Status	Computed Tax 1979	1978	1977	Percentage Change 1978 to 1979	1977 to 1978
Single Head of Household and Surviving Spouse	$103,659,544.48	$ 93,420,520.27	$ 74,709,433.58	+ 10.96%	+ 25.05%
Married Joint	180,945,261.00	174,270,253.26	152,495,997.25	+ 3.83%	+ 14.28%
Married Separate	287,196,802.28	277,845,320.50	224,350,389.02	+ 3.37%	+ 23.84%
TOTAL	$571,801,607.76	$545,536,094.03	$451,555,819.85	+ 4.81%	+ 20.81%

Tax collections from all filing statuses increased over those for 1978, although by a much smaller percentage than the increase from 1977 to 1978. Married joint and married separate collections were increased by 3.83 percent and 3.37 percent respectively, compared to 14.28 percent and 23.84 percent change from 1977 to 1978. Single filers had the most substantial increase in tax, a 10.96 percent increase over the previous year, compared to a 25.05 percent increase from 1977 to 1978. Overall, tax collections increased from $545.5 million to $571.8 million, an increase of 4.81 percent over 1978 compared to a 20.81 percent increase from 1977 to 1978. The reduction in growth was primarily due to the income tax law changes effective for 1979.

RETURNS BY ADJUSTED GROSS INCOME

The table below illustrates the variation in distribution of returns, income, and tax, when analyzed by adjusted gross income brackets. For example, persons filing returns showing less than $5,000 adjusted gross income comprised 29.66 percent of all returns, 6.43 percent of income, and .57 percent of the tax paid. In comparison, filers with income over $20,000 a year filed 15.84 percent of all returns, had 41.89 percent of all income, and paid 57.40 percent of the total tax. A comparison of the distribution with that of last year shows that the percentage of returns, income and tax shifted toward the higher brackets.

ADJUSTED GROSS INCOME SUMMARY

Adjusted Gross Income	Returns		Adjusted Gross Income		Tax Paid	
	Number	% of Total Returns	Dollars (Millions)	% of Total Dollars	Dollars (Millions)	% of Total Dollars
$ 0 $ 5,000	466,062	29.66%	$ 1,204.9	6.43%	$ 3.3	.58%
$ 5,000 - $10,000	379,902	24.17%	2,799.0	14.94%	46.2	8.08%
$10,000 - $20,000	476,735	30.33%	6,885.8	36.74%	194.1	33.94%
$20,000 and Over	248,915	15.84%	7,850.8	41.89%	328.2	57.40%
TOTAL	1,571,614	100.00%	$18,740.5	100.00%	$ 571.8	100.00%

RETURNS BY TAXABLE INCOME BRACKETS

Tables 27 through 34 of the Statistical Appendix display by bracket the amount of taxable income reported by filers with a particular adjusted gross income. Net taxable income is equal to adjusted gross income less federal tax payments, plus any federal tax refund received and less either a standard or itemized deduction. Considering this relationship, net taxable income is usually less than adjusted gross income. However, this is not always the case. For 1979, there were 422 returns in which the net income was in a higher income bracket than the gross income. There were also 465,481 returns in which the net taxable income was in a lower bracket than the adjusted gross income. The remaining 1,105,711 returns have net taxable income and adjusted gross income in the same bracket range. The table on the next page shows the total returns in each bracket by adjusted gross income and by net taxable income.

Income Bracket	No. of Returns by Adjusted Gross Income	No. of Returns by Net Taxable Income
$ 0 - $ 5,000	466,062	620,889
$ 5,000 - $10,000	379,902	448,374
$10,000 - $25,000	593,785	454,683
$25,000 - $50,000	112,039	40,704
$50,000 +	19,826	6,964
TOTAL	1,571,614	1,571,614

COMPONENTS OF ADJUSTED GROSS INCOME

Adjusted gross income consists of the sum of wages and salaries plus other income minus adjustments to income. Other income is the net result of profit or losses from business, farming, partnerships, estates, plus interest income, pensions, and other non-wage sources of income. Adjustments to income, include disability income, moving expenses, and other nonbusiness expenses.

These components of income, as shown on the following table and on Table 35 in the Statistical Appendix, are subject to a degree of error. Some returns do not list the separate components of adjusted gross income, while certain returns have income figures reported on the wrong line of the return. For these reasons, this data has a lesser degree of reliability than other data in this report.

In analyzing the percentage mix of the components, the percentages were computed so that wages and salaries plus other income equal more than 100 percent, with adjustments to income subtracted from the income total to arrive at 100 percent. In the three income brackets below $20,000, the mix of wages and salaries and other income is fairly consistent, with wages and salaries varying from 72 percent to 83 percent of adjusted gross income. However, in the highest bracket, wages and salaries represent about 66 percent of income with other sources representing 36 percent. This illustrates the fact that individuals in higher income brackets are more likely to have income from sources other than wages and salaries. Adjustments to income are equal to 1.70 percent overall, comprising a minor part of the total. A comparison of 1979 components of income with 1978 components of income reveals that the proportionate share for each component and for each income bracket has remained relatively constant since last year.

COMPONENTS OF INCOME BY ADJUSTED GROSS INCOME*
(Millions of Dollars)

Adjusted Gross Income	Number of Returns	Wages and Salaries	Percent of AGI	Other Income	Percent of AGI	Adjustments to Income	Percent of AGI
$ 0 - $ 5,000	466,062	$ 893.3	72.17%	$ 387.6	31.32%	$ 43.2	3.49%
$ 5,000 - $10,000	379,902	2,098.9	74.99%	747.4	26.70%	47.2	1.69%
$10,000 - $20,000	476,735	5,697.2	82.74%	1,282.5	18.63%	94.0	1.37%
$20,000 and Over	248,915	5,195.7	66.18%	2,789.6	35.53%	134.5	1.71%
TOTAL	1,571,614	$13,855.1	73.92%	$5,207.1	27.78%	$318.9	1.70%

*The summation of total wages and salaries, other income and adjustments to income does not equal the total adjusted gross income reported elsewhere due to the consideration of negative adjusted gross incomes as being equal to zero.

USE OF STANDARD AND ITEMIZED DEDUCTIONS

For 1979 returns, the past trend toward more use of itemized deductions was sharply reversed. This was due to the fact that the standard deduction was increased from 10 percent to 15 percent and the maximum deduction was changed from $1,000 for all except married separate filers to $3,000 for married joint and head of household or $1,200 for married separate and single filers. This law change caused a decline in the number of itemized filers by 22.97 percent and an increase in the number of standard deduction filers by 26.71 percent. This was compared to an 8.95 percent increase for itemized filers the previous year, and a 1.41 percent decrease in standard deduction filers.

For 1978 returns, itemized filers represented 53.01 percent of all filers. However, for 1979 they represented only 40.68 percent of returns. By income bracket for itemized filers, all brackets, except the $20,000 and over bracket, declined by 24 percent or more, and were fairly uniform in their decline. For standard filers, the percentage increase rose dramatically from the lower to the higher brackets. For filers under $5,000 in AGI, the increase in filers was 4.37 percent, while for filers in the $20,000 and over bracket, the increase was 164.64 percent.

COMPARISON OF STANDARD AND ITEMIZED DEDUCTIONS BY AGI
1977 - 1979

STANDARD DEDUCTION FILERS

Adjusted Gross Income	Number of Filers 1979	1978	1977	Percentage Change 1978 to 1979	1977 to 1978
$ 0 - $ 5,000	360,319	345,238	369,133	+ 4.37%	- 6.47%
$ 5,000 - $10,000	244,896	201,938	207,288	+ 21.27%	- 2.58%
$10,000 - $20,000	245,856	157,900	147,737	+ 55.70%	+ 6.88%
$20,000 and Over	81,215	30,689	22,146	+164.64%	+38.58%
TOTAL	932,286	735,765	746,304	+ 26.71%	- 1.41%

ITEMIZED DEDUCTION FILERS

Adjusted Gross Income	Number of Filers 1979	1978	1977	Percentage Change 1978 to 1979	1977 to 1978
$ 0 - $ 5,000	105,743	167,056	161,557	-36.70%	+ 3.40%
$ 5,000 - $10,000	135,006	184,923	180,172	-26.99%	+ 2.64%
$10,000 - $20,000	230,879	306,987	291,217	-24.79%	+ 5.42%
$20,000 and Over	167,700	171,032	128,882	- 1.95%	+32.70%
TOTAL	639,328	829,998	761,828	-22.97%	+ 8.95%

NON REFUNDABLE CREDITS CLAIMED

Three types of nonrefundable credits may be claimed by the taxpayer. These are the child care credit, personal and dependent credits, and out-of-state credit. A nonrefundable credit is one that will reduce tax liability to zero, but not below.

Child Care Credit

In a change that occurred effective with the 1977 tax law, child care credits were allowed as a credit from tax rather than as a deduction from income. As shown in the comparison below, the amount of credit claimed in 1979 was almost 20 percent greater than that in 1978. However, there was a significant switch in filers to the standard deduction, with a 95 percent increase in this category compared to a 3 percent increase among itemized filers. This was due to the change in the income tax law, which increased the standard deduction for most filers.

CHILD CARE CREDIT BY FILING STATUS AND TYPE OF DEDUCTION

Filing Status	Standard Deduction 1979	Standard Deduction 1978	Itemized Deduction 1979	Itemized Deduction 1978	Total 1979	Total 1978
Single or Head of Household	$216,180	$147,698	$ 120,661	$ 136,231	$ 336,841	$ 283 929
Married Joint	68,876	36,899	126,332	132,531	195,208	169,430
Married Separate	445,210	189,630	1,463,439	1,395,453	1,908,649	1,585,083
TOTAL	$730,266	$374,227	$1,710,432	$1,664,215	$2,440,698	$2,038,442

Personal and Dependent Credits Claimed

For the 1979 tax year, 2,162,037 personal credits were claimed, while there were 961,202 dependent credits which were claimed. The number of personal credits rose by .65 percent, while the number of dependent credits claimed fell by 2.08 percent. Generally speaking, these changes reflect a rise in the number of tax filers, and a decline in the number of persons under 18 in the state.

Out-of-State Credits

For the 1979 tax year, a total of 43,294 returns were filed by nonresidents, indicating a tax liability of $11,600,874. In comparison to this, 29,530 Iowa residents filed returns with out-of-state credits for taxes paid to other states or foreign countries totaling $7,852,809.

METHODS OF PAYMENT

Total tax paid as presented in the report represents the total tax received from withholding, estimated payments, and additional payments, plus any motor fuel credits and less refunds paid to taxpayers.

Withholding of income taxes from wages and salaries is required of all employers making a payment of wages and salaries in Iowa to either resident or nonresident employees.

Estimated payments are required to be filed during the year by any individual who can reasonably expect to incur $50 or more of tax liability on income not subject to withholding. Estimated payments are primarily paid by the self-employed and those with incomes other than wages and salaries.

Additional payments are those payments made to satisfy any remaining tax liability which is due at the time the return is filed.

The motor fuel tax credit shown represents the credits allowed for any motor fuel tax paid on fuel used for nonhighway purposes.

Refunds are those payments made by the state to return to filers the amount of collections received from withholding or estimated payments which are in excess of the filer's tax liability.

Various sources of funds serving as payment of taxes due and refunds paid are shown in the following table. As shown, withholding from employees paychecks composed the largest part of income tax revenue, with over two-thirds of all net tax liability.

METHODS OF PAYMENT
Tax Year 1979

	Amount	Percent of Tax Liability
Withholding	$475,741,215.71	83.20%
Estimated Payments	81,659,694.86	14.28%
Additional Payments	133,508,898.34	23.35%
Motor Fuel Credits	4,930,279.81	0.86%
Total Sources	$695,840,088.72	121.69%
Less Refunds	124,038,480.96	21.69%
Net Income Tax Liability	$571,801,607.76	100.00%

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
All Returns Tax Years 1978 and 1979

The table below compares the tax incidence by income brackets for 1978 and 1979 returns. The incidence rate decreased for filers in all brackets, meaning that for all brackets a lower percentage of adjusted gross income was paid out in tax. This decrease in incidence is reflective of a change in the tax law for 1979 which increased the standard deduction, personal exemption credits, and indexed the rate brackets.

Adjusted Gross Income Brackets	1979			1978	
	Adjusted Gross Income	Tax	Incidence[1]	Tax	Incidence[1]
$ 0 - $ 999	$ 32,644,951	$ 2,589.02	.01%	$ 1,654.19	.00%
$ 1,000 - $ 1,999	142,601,668	2,702.17	.00%	3,971.92	.00%
$ 2,000 - $ 2,999	252,119,878	121,331.20	.05%	408,927.57	.15%
$ 3,000 - $ 3,999	351,145,204	1,103,555.31	.31%	1,538,071.38	.40%
$ 4,000 - $ 4,999	426,413,788	2,060,518.24	.48%	4,019,261.26	.95%
$ 5,000 - $ 5,999	462,516,870	5,042,515.62	1.09%	6,596,121.21	1.35%
$ 6,000 - $ 6,999	531,079,011	7,588,638.60	1.43%	9,176,373.41	1.68%
$ 7,000 - $ 7,999	578,588,126	9,680,455.10	1.67%	11,160,843.58	1.92%
$ 8,000 - $ 8,999	606,582,032	11,272,468.77	1.86%	12,614,999.00	2.12%
$ 9,000 - $ 9,999	620,262,180	12,651,208.34	2.04%	14,493,048.59	2.31%
$10,000 - $19,999	6,885,804,955	194,065,145.02	2.82%	200,519,603.10	3.01%
$20,000 - $24,999	2,602,040,215	90,230,507.72	3.47%	79,110,963.47	3.68%
$25,000 - $29,999	1,519,710,265	58,316,682.25	3.84%	46,980,420.91	4.09%
$30,000 - $39,999	1,401,850,657	59,991,042.68	4.28%	51,253,576.54	4.63%
$40,000 - $49,999	660,178,922	31,753,489.19	4.81%	28,643,209.25	5.18%
$50,000 - $74,999	740,663,066	38,377,644.61	5.18%	36,144,131.54	5.54%
$75,000 - $99,999	317,039,563	16,856,605.74	5.32%	15,698,351.96	5.59%
Over $100,000	609,215,468	32,682,170.61	5.36%	27,170,679.45	5.56%
NO AGI	0	2,337.57	---	1,885.70	---
TOTAL	$18,740,456,819	$571,801,607.76	3.05%	$545,536,094.03	3.18%

[1]Incidence is the percentage of a tax filer's adjusted gross income paid in state income taxes.

STATISTICAL APPENDIX
INTRODUCTION

Statistical data for the tables in the appendix was obtained from returns during calendar year 1980 for the 1979 tax year. Information for the returns is presented by adjusted gross income bracket (Tables 1-9), by county (Tables 10-12), by type of payment (Tables 13-15), by filing status and deduction (Tables 16-23), by taxable income (Tables 24-31), by components of income (Table 32), and by credit (Table 33). Within these classifications, tables are further broken out into two groups:

1. Pay returns - returns in which tax due is greater than zero.

2. No pay returns - returns in which computed tax is zero.

Data by adjusted gross income bracket and county is also presented by three different filing status classes:

1. Single - includes unmarried persons who file Iowa returns and unmarried heads of households.

2. Married filing joint - represents total income of a husband and wife combined as one taxpayer.

3. Married filing separate - represents separation of income, deductions, and credits of married individuals who do not file a joint return. Both the husband and wife may file separately on the same return; however, each taxpayer is treated as a separate return for purposes of this report.

TABLE 01

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	52,359	$ 32,644,951	$ 27,687,146	63,412	7,522	$ 2,549.03
$ 1,000 - $ 1,999	94,494	$ 142,601,668	$ 116,845,298	114,796	10,933	$ 2,703.17
$ 2,000 - $ 2,999	100,833	$ 252,116,878	$ 203,821,193	129,835	13,262	$ 121,331.20
$ 3,000 - $ 3,999	100,467	$ 351,145,204	$ 279,220,328	137,630	18,351	$ 1,103,555.31
$ 4,000 - $ 4,999	94,923	$ 426,413,788	$ 336,168,931	138,205	21,751	$ 2,060,518.24
$ 5,000 - $ 5,999	84,151	$ 462,516,870	$ 342,696,883	118,553	22,514	$ 5,042,515.62
$ 6,000 - $ 6,999	81,766	$ 531,079,011	$ 390,884,034	112,198	25,057	$ 7,584,638.60
$ 7,000 - $ 7,999	77,213	$ 578,588,126	$ 422,975,232	104,352	26,711	$ 9,680,455.10
$ 8,000 - $ 8,999	71,432	$ 606,582,032	$ 440,561,404	95,943	28,986	$ 11,273,468.77
$ 9,000 - $ 9,999	65,340	$ 620,262,180	$ 449,445,803	87,163	29,149	$ 12,651,208.34
$ 10,000 - $ 11,999	120,136	$ 1,319,199,462	$ 958,266,267	159,245	65,514	$ 30,570,487.33
$ 12,000 - $ 13,999	108,716	$ 1,411,282,251	$ 1,022,020,491	144,199	75,903	$ 37,008,665.25
$ 14,000 - $ 15,999	95,786	$ 1,434,215,601	$ 1,032,352,695	128,940	82,260	$ 41,145,150.08
$ 16,000 - $ 17,999	82,019	$ 1,392,095,664	$ 995,014,067	112,260	83,360	$ 42,610,937.93
$ 18,000 - $ 19,999	70,078	$ 1,329,011,977	$ 944,238,104	98,052	82,018	$ 42,729,904.43
$ 20,000 - $ 24,999	117,050	$ 2,602,040,215	$ 1,835,956,395	170,097	156,907	$ 90,230,507.72
$ 25,000 - $ 29,999	55,921	$ 1,519,710,265	$ 1,069,553,080	85,663	80,866	$ 58,316,682.25
$ 30,000 - $ 39,999	41,227	$ 1,401,850,657	$ 979,923,216	65,224	58,951	$ 59,991,042.68
$ 40,000 - $ 49,999	14,891	$ 660,178,922	$ 454,958,307	23,717	20,955	$ 31,753,489.19
$ 50,000 - $ 74,999	12,423	$ 740,663,066	$ 486,919,874	19,398	17,753	$ 38,377,644.61
$ 75,000 - $ 99,999	3,710	$ 317,039,563	$ 191,714,397	5,675	5,416	$ 16,856,605.74
$100,000 AND OVER	3,693	$ 609,215,468	$ 320,962,913	5,533	5,246	$ 32,682,170.61
NO AGI	22,986	$ 0	$ 587,935	41,947	21,817	$ 2,337.57
TOTALS	1,571,614	$ 18,740,456,819	$ 13,302,773,993	2,162,037	961,202	$ 571,801,607.76

TABLE C2
TOTAL PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	35	$ 22,191	$ 131,443	37	2	$ 2,589.02
$ 1,000 - $ 1,999	359	$ 631,406	$ 798,715	361	17	$ 2,702.17
$ 2,000 - $ 2,999	19,584	$ 51,662,495	$ 43,275,474	19,719	416	$ 121,231.20
$ 3,000 - $ 3,999	56,826	$ 198,805,174	$ 158,166,939	63,573	3,609	$ 1,103,555.31
$ 4,000 - $ 4,999	52,445	$ 235,436,572	$ 182,269,222	62,253	7,502	$ 2,060,518.24
$ 5,000 - $ 5,999	79,032	$ 434,610,152	$ 332,981,755	107,205	18,436	$ 5,042,515.62
$ 6,000 - $ 6,999	78,529	$ 510,144,281	$ 385,095,263	105,485	22,232	$ 7,588,638.60
$ 7,000 - $ 7,999	75,036	$ 562,326,000	$ 419,109,992	99,992	24,842	$ 9,680,455.10
$ 8,000 - $ 8,999	69,851	$ 593,177,356	$ 437,402,565	92,879	27,745	$ 11,272,468.77
$ 9,000 - $ 9,999	64,140	$ 608,897,643	$ 446,937,783	84,886	28,191	$ 12,651,208.34
$ 10,000 - $ 11,999	118,649	$ 1,303,003,214	$ 954,742,957	156,401	64,379	$ 30,570,487.33
$ 12,000 - $ 13,999	107,770	$ 1,399,066,200	$ 1,018,986,281	142,503	75,178	$ 37,008,665.25
$ 14,000 - $ 15,999	95,201	$ 1,425,520,101	$ 1,029,935,245	127,922	81,756	$ 41,145,150.08
$ 16,000 - $ 17,999	81,645	$ 1,385,752,259	$ 993,192,450	111,615	83,017	$ 42,610,937.93
$ 18,000 - $ 19,999	69,777	$ 1,323,328,044	$ 942,494,297	97,565	81,751	$ 42,729,904.43
$ 20,000 - $ 24,999	116,710	$ 2,594,501,047	$ 1,834,327,301	169,488	156,586	$ 90,230,507.72
$ 25,000 - $ 29,999	55,785	$ 1,516,012,481	$ 1,069,048,472	85,424	80,697	$ 58,316,682.25
$ 30,000 - $ 39,999	41,072	$ 1,396,574,647	$ 979,370,277	64,922	58,786	$ 59,991,042.68
$ 40,000 - $ 49,999	14,818	$ 656,949,116	$ 454,658,215	23,573	20,871	$ 31,753,489.19
$ 50,000 - $ 74,999	12,340	$ 735,693,012	$ 486,616,998	19,237	17,666	$ 38,377,644.61
$ 75,000 - $ 99,999	3,678	$ 314,290,746	$ 191,559,809	5,602	5,384	$ 16,856,605.74
$100,000 AND OVER	3,651	$ 597,704,591	$ 320,953,680	5,451	5,203	$ 32,682,170.61
NO AGI	14	$ 0	$ 77,446	14	5	$ 2,337.57
TOTALS	1,216,947	$ 17,844,104,728	$ 12,682,132,579	1,646,107	864,271	$ 571,201,607.76

TABLE 03

TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	52,324	$ 32,622,760	$ 27,555,703	63,375	7,520	$ .00
$ 1,000 - $ 1,999	94,135	$ 141,970,262	$ 116,046,583	114,435	10,916	$ .00
$ 2,000 - $ 2,999	81,249	$ 200,457,383	$ 160,545,719	110,116	12,846	$ .00
$ 3,000 - $ 3,999	43,641	$ 152,340,030	$ 121,053,389	74,057	14,742	$ .00
$ 4,000 - $ 4,999	42,478	$ 190,981,216	$ 153,899,709	75,952	14,249	$ .00
$ 5,000 - $ 5,999	5,119	$ 27,906,718	$ 9,715,128	11,348	4,078	$ .00
$ 6,000 - $ 6,999	3,237	$ 20,934,730	$ 5,788,771	6,713	2,825	$ .00
$ 7,000 - $ 7,999	2,177	$ 16,262,126	$ 3,865,240	4,360	1,869	$ .00
$ 8,000 - $ 8,999	1,581	$ 13,404,676	$ 3,158,839	3,064	1,241	$ .00
$ 9,000 - $ 9,999	1,200	$ 11,364,537	$ 2,508,020	2,277	958	$ .00
$ 10,000 - $ 11,999	1,487	$ 16,196,248	$ 3,523,310	2,844	1,135	$ .00
$ 12,000 - $ 13,999	946	$ 12,216,051	$ 3,034,210	1,696	725	$ .00
$ 14,000 - $ 15,999	585	$ 8,695,500	$ 2,417,450	1,018	504	$ .00
$ 16,000 - $ 17,999	374	$ 6,343,405	$ 1,821,617	645	343	$ .00
$ 18,000 - $ 19,999	301	$ 5,683,933	$ 1,743,807	487	267	$ .00
$ 20,000 - $ 24,999	340	$ 7,535,168	$ 1,629,094	609	321	$ .00
$ 25,000 - $ 29,999	136	$ 3,697,784	$ 504,608	239	169	$ .00
$ 30,000 - $ 39,999	155	$ 5,276,010	$ 552,939	302	165	$ .00
$ 40,000 - $ 49,999	73	$ 3,229,806	$ 300,092	144	84	$ .00
$ 50,000 - $ 74,999	83	$ 4,970,054	$ 302,876	161	87	$ .00
$ 75,000 - $ 99,999	32	$ 2,748,817	$ 154,588	73	32	$ .00
$100,000 AND OVER	42	$ 11,510,877	$ 9,233	82	43	$ .00
NO AGI	22,972	$ 0	$ 510,489	41,933	21,812	$ .00
TOTALS	354,667	$ 896,352,091	$ 620,641,414	515,930	96,931	$ .00

TABLE 04

SINGLE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	0	$ 0	$ 0	0	0	$ .00
$ 1,000 - $ 1,999	1	$ 1,697	$ 2,317	1	0	$ 9.36
$ 2,000 - $ 2,999	363	$ [illegible]	$ 831,375	363	1	$ 3,361.86
$ 3,000 - $ 3,999	19,518	$ 67,635,091	$ 54,008,246	19,728	94	$ 420,798.58
$ 4,000 - $ 4,999	12,119	$ 54,061,658	$ 42,453,973	12,502	344	$ 536,386.11
$ 5,000 - $ 5,999	33,100	$ 181,932,577	$ 140,635,195	41,846	3,984	$ 2,222,130.26
$ 6,000 - $ 6,999	31,930	$ 207,288,635	$ 157,708,312	40,119	4,680	$ 3,235,105.53
$ 7,000 - $ 7,999	29,174	$ 218,589,482	$ 164,402,306	36,627	4,760	$ 3,926,713.89
$ 8,000 - $ 8,999	26,237	$ 222,788,636	$ 165,778,391	32,882	4,840	$ 4,398,189.91
$ 9,000 - $ 9,999	23,259	$ 220,157,576	$ 163,537,249	29,160	4,559	$ 4,734,708.97
$ 10,000 - $ 11,999	39,559	$ 433,497,208	$ 321,582,675	49,201	8,159	$ 10,579,350.52
$ 12,000 - $ 13,999	30,814	$ 399,234,320	$ 294,778,224	38,270	7,383	$ 11,010,437.13
$ 14,000 - $ 15,999	23,723	$ 354,573,551	$ 259,486,682	29,695	6,495	$ 10,648,124.67
$ 16,000 - $ 17,999	17,495	$ 296,453,661	$ 214,577,440	21,856	5,499	$ 9,436,499.13
$ 18,000 - $ 19,999	12,198	$ 230,[illegible]28,769	$ 165,508,403	15,423	4,480	$ 7,675,002.80
$ 20,000 - $ 24,999	16,111	$ 356,219,[illegible]29	$ 251,691,224	20,870	6,999	$ 12,586,634.87
$ 25,000 - $ 29,999	5,923	$ 160,615,064	$ 112,103,478	8,136	2,820	$ 6,171,538.28
$ 30,000 - $ 39,999	3,929	$ 133,494,917	$ 92,165,424	5,725	1,722	$ 5,693,242.95
$ 40,000 - $ 49,999	1,345	$ 59,582,248	$ 40,442,960	2,047	481	$ 2,813,172.24
$ 50,000 - $ 74,999	1,105	$ 65,858,773	$ 42,428,108	1,714	416	$ 3,326,[illegible]0.49
$ 75,000 - $ 99,999	301	$ 25,603,417	$ 15,426,234	491	139	$ 1,351,804.04
$100,000 AND OVER	290	$ 52,527,830	$ 27,987,607	466	111	$ 2,889,462.03
NO AGI	3	$ 0	$ 6,732	2	0	$ 80.86
TOTALS	328,496	$ 3,742,541,088	$ 2,727,542,555	407,124	67,866	$ 103,659,544.48

TABLE C5

TOTAL SINGLE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	28,369	$ 17,474,249	$ 14,808,655	31,195	1,625	$ .00
$ 1,000 - $ 1,999	49,838	$ 75,098,642	$ 62,314,827	54,700	2,859	$ .00
$ 2,000 - $ 2,999	49,015	$ 121,998,317	$ 100,783,309	55,795	3,202	$ .00
$ 3,000 - $ 3,999	25,950	$ 90,931,061	$ 75,564,717	34,768	3,966	$ .00
$ 4,000 - $ 4,999	27,744	$ 124,777,021	$ 102,625,836	38,682	4,097	$ .00
$ 5,000 - $ 5,999	1,434	$ 7,815,115	$ 1,932,413	2,637	542	$ .00
$ 6,000 - $ 6,999	971	$ 6,292,878	$ 1,119,912	1,760	295	$ .00
$ 7,000 - $ 7,999	659	$ 4,928,736	$ 742,127	1,216	195	$ .00
$ 8,000 - $ 8,999	535	$ 4,541,536	$ 654,623	975	162	$ .00
$ 9,000 - $ 9,999	413	$ 3,908,982	$ 542,048	749	88	$ .00
$ 10,000 - $ 11,999	486	$ 5,306,126	$ 675,247	906	99	$ .00
$ 12,000 - $ 13,999	279	$ 3,587,482	$ 593,100	487	73	$ .00
$ 14,000 - $ 15,999	150	$ 2,223,017	$ 413,960	260	44	$ .00
$ 16,000 - $ 17,999	85	$ 1,441,606	$ 295,088	137	23	$ .00
$ 18,000 - $ 19,999	66	$ 1,244,448	$ 313,050	101	17	$ .00
$ 20,000 - $ 24,999	65	$ 1,451,906	$ 197,821	104	9	$ .00
$ 25,000 - $ 29,999	30	$ 809,418	$ 80,622	47	21	$ .00
$ 30,000 - $ 39,999	34	$ 1,150,414	$ 121,583	56	9	$ .00
$ 40,000 - $ 49,999	17	$ 748,579	$ 74,682	28	6	$ .00
$ 50,000 - $ 74,999	22	$ 1,307,151	$ 16,713	36	8	$ .00
$ 75,000 - $ 99,999	7	$ 574,117	$ 66,200	11	7	$ .00
$100,000 AND OVER	5	$ 1,529,988	$ 0	7	0	$ .00
NO AGI	7,521	$ 0	$ 211,899	9,372	982	$ .00
TOTALS	193,695	$ 479,155,389	$ 364,148,432	234,029	18,329	$ .00

TABLE 06

TOTAL MARRIED JOINT PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	0	$ 0	$ 0	0	0	$ .00
$ 1,000 - $ 1,999	1	$ 1,940	$ 4,445	2	2	$ 45.50
$ 2,000 - $ 2,999	2	$ 5,442	$ 6,006	4	0	$ 96.64
$ 3,000 - $ 3,999	503	$ 1,822,620	$ 1,500,138	1,017	165	$ 4,338.68
$ 4,000 - $ 4,999	1,325	$ 6,012,711	$ 4,716,553	2,842	1,145	$ 25,899.72
$ 5,000 - $ 5,999	8,295	$ 45,783,912	$ 35,949,762	20,992	6,596	$ 379,007.35
$ 6,000 - $ 6,999	9,168	$ 59,622,110	$ 45,547,207	22,520	8,208	$ 705,237.53
$ 7,000 - $ 7,999	9,357	$ 70,191,086	$ 52,956,153	22,480	9,209	$ 1,035,577.90
$ 8,000 - $ 8,999	9,583	$ 81,425,468	$ 60,598,489	22,326	10,762	$ 1,373,508.15
$ 9,000 - $ 9,999	9,229	$ 87,674,348	$ 64,953,596	21,120	10,887	$ 1,674,828.91
$ 10,000 - $ 11,999	19,107	$ 210,347,357	$ 154,152,927	42,648	24,042	$ 4,603,733.76
$ 12,000 - $ 13,999	20,509	$ 266,822,974	$ 194,750,839	44,455	28,278	$ 6,763,426.12
$ 14,000 - $ 15,999	21,545	$ 323,110,715	$ 234,146,202	45,840	31,549	$ 9,066,049.22
$ 16,000 - $ 17,999	21,504	$ 365,646,175	$ 263,717,394	45,232	33,552	$ 11,065,155.94
$ 18,000 - $ 19,999	21,381	$ 406,047,078	$ 291,412,726	44,543	34,582	$ 12,996,125.46
$ 20,000 - $ 24,999	42,718	$ 853,960,363	$ 680,029,106	88,341	73,176	$ 33,143,075.45
$ 25,000 - $ 29,999	24,164	$ 657,690,762	$ 469,663,912	50,101	42,353	$ 25,486,810.46
$ 30,000 - $ 39,999	18,874	$ 642,487,490	$ 457,528,128	39,391	33,208	$ 27,948,530.86
$ 40,000 - $ 49,999	6,529	$ 288,774,469	$ 204,193,046	13,762	11,628	$ 14,301,706.14
$ 50,000 - $ 74,999	4,846	$ 287,754,783	$ 196,393,041	10,264	9,111	$ 15,571,944.62
$ 75,000 - $ 99,999	1,252	$ 106,787,910	$ 66,164,173	2,665	2,452	$ 5,835,180.77
$100,000 AND OVER	1,042	$ 164,985,620	$ 89,164,826	2,265	2,010	$ 8,965,151.82
NO AGI	0	$ 0	$ 0	0	0	$ .00
TOTALS	250,934	$ 5,026,855,333	$ 3,567,548,669	542,810	372,915	$ 180,945,261.00

TABLE 07

TOTAL MARRIED JOINT NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	5,278	$ 2,572,030	$ 2,586,544	12,532	5,473	$ .00
$ 1,000 - $ 1,999	7,439	$ 11,285,349	$ 9,469,112	18,194	7,202	$ .00
$ 2,000 - $ 2,999	9,222	$ 23,206,098	$ 19,332,859	23,387	8,154	$ .00
$ 3,000 - $ 3,999	10,863	$ 38,133,296	$ 31,678,465	28,882	8,966	$ .00
$ 4,000 - $ 4,999	12,238	$ 55,138,720	$ 45,844,759	33,756	8,952	$ .00
$ 5,000 - $ 5,999	2,621	$ 14,301,715	$ 5,673,182	7,314	2,914	$ .00
$ 6,000 - $ 6,999	1,568	$ 10,122,273	$ 3,072,273	4,096	2,068	$ .00
$ 7,000 - $ 7,999	1,006	$ 7,508,480	$ 1,701,818	2,528	1,353	$ .00
$ 8,000 - $ 8,999	659	$ 5,582,193	$ 1,095,592	1,640	889	$ .00
$ 9,000 - $ 9,999	484	$ 4,585,394	$ 743,648	1,196	685	$ .00
$ 10,000 - $ 11,999	596	$ 6,491,261	$ 938,889	1,482	794	$ .00
$ 12,000 - $ 13,999	348	$ 4,505,097	$ 596,703	852	475	$ .00
$ 14,000 - $ 15,999	220	$ 3,289,735	$ 386,266	531	314	$ .00
$ 16,000 - $ 17,999	158	$ 2,679,774	$ 348,534	363	222	$ .00
$ 18,000 - $ 19,999	105	$ 1,985,122	$ 211,423	248	149	$ .00
$ 20,000 - $ 24,999	158	$ 3,500,818	$ 285,521	378	210	$ .00
$ 25,000 - $ 29,999	68	$ 1,843,100	$ 126,376	149	118	$ .00
$ 30,000 - $ 39,999	85	$ 2,826,536	$ 199,603	199	127	$ .00
$ 40,000 - $ 49,999	40	$ 1,760,529	$ 87,549	97	63	$ .00
$ 50,000 - $ 74,999	43	$ 2,575,134	$ 130,965	104	62	$ .00
$ 75,000 - $ 99,999	21	$ 1,814,267	$ 5,215	57	21	$ .00
$100,000 AND OVER	29	$ 7,873,672	$ 4,870	65	31	$ .00
NO AGI	14,425	$ 0	$ 233,389	31,365	20,358	$ .00
TOTALS	67,674	$ 214,084,593	$ 124,753,555	169,415	69,600	$ .00

TABLE C8

TOTAL MARRIED SEPARATE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	35	$ 22,191	$ 131,443	37	2	$ 2,589.02
$ 1,000 - $ 1,999	357	$ 627,769	$ 791,953	358	15	$ 3,647.31
$ 2,000 - $ 2,999	19,219	$ 50,661,004	$ 42,438,093	19,352	415	$ 117,942.70
$ 3,000 - $ 3,999	36,805	$ 129,347,463	$ 102,658,555	42,828	3,350	$ 678,518.05
$ 4,000 - $ 4,999	39,001	$ 175,358,203	$ 135,098,696	46,909	6,113	$ 1,498,232.41
$ 5,000 - $ 5,999	37,637	$ 206,893,663	$ 156,396,798	44,367	7,856	$ 2,441,378.01
$ 6,000 - $ 6,999	37,431	$ 243,233,536	$ 181,839,744	42,846	9,344	$ 3,648,295.54
$ 7,000 - $ 7,999	36,505	$ 273,545,432	$ 201,751,533	40,885	10,873	$ 4,718,163.31
$ 8,000 - $ 8,999	34,031	$ 288,963,252	$ 211,025,685	37,671	12,143	$ 5,509,770.71
$ 9,000 - $ 9,999	31,652	$ 300,565,719	$ 218,446,938	34,606	12,745	$ 6,241,670.46
$ 10,000 - $ 11,999	59,983	$ 659,158,649	$ 479,007,355	64,552	32,178	$ 15,387,403.05
$ 12,000 - $ 13,999	56,447	$ 733,008,906	$ 529,457,218	59,778	39,517	$ 19,234,802.00
$ 14,000 - $ 15,999	49,933	$ 747,835,835	$ 536,302,361	52,387	43,712	$ 21,430,976.19
$ 16,000 - $ 17,999	42,646	$ 723,652,423	$ 514,897,616	44,527	43,966	$ 22,109,282.86
$ 18,000 - $ 19,999	36,198	$ 686,352,197	$ 485,573,168	37,599	42,689	$ 22,058,776.17
$ 20,000 - $ 24,999	57,881	$ 1,284,320,755	$ 902,606,971	60,277	76,411	$ 44,500,797.40
$ 25,000 - $ 29,999	25,698	$ 697,706,655	$ 487,281,082	27,187	35,524	$ 26,658,333.51
$ 30,000 - $ 39,999	18,269	$ 620,592,240	$ 429,676,725	19,806	23,856	$ 26,349,268.87
$ 40,000 - $ 49,999	6,944	$ 308,592,399	$ 210,022,209	7,764	8,762	$ 14,638,610.81
$ 50,000 - $ 74,999	6,389	$ 382,079,456	$ 247,795,849	7,259	8,139	$ 19,478,909.50
$ 75,000 - $ 99,999	2,125	$ 181,899,419	$ 109,969,402	2,446	2,793	$ 9,669,620.93
$100,000 AND OVER	2,319	$ 380,191,141	$ 203,801,247	2,720	3,082	$ 20,827,556.76
NO AGI	12	$ 0	$ 70,714	12	5	$ 2,256.71
TOTALS	637,517	$ 9,074,608,307	$ 6,387,041,355	696,173	423,490	$ 287,196,802.28

TABLE C9

TOTAL MARRIED SEPARATE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	18,677	$ 12,175,881	$ 10,160,504	19,648	422	$ .00
$ 1,000 - $ 1,999	36,858	$ 55,582,271	$ 44,262,644	41,541	955	$ .00
$ 2,000 - $ 2,999	23,012	$ 55,252,968	$ 40,429,551	30,934	1,490	$ .00
$ 3,000 - $ 3,999	6,828	$ 23,275,673	$ 13,810,207	10,407	1,810	$ .00
$ 4,000 - $ 4,999	2,496	$ 11,065,475	$ 5,429,114	3,514	1,200	$ .00
$ 5,000 - $ 5,999	1,064	$ 5,785,888	$ 2,109,533	1,397	622	$ .00
$ 6,000 - $ 6,999	698	$ 4,519,579	$ 1,596,586	857	462	$ .00
$ 7,000 - $ 7,999	512	$ 3,824,910	$ 1,421,295	616	321	$ .00
$ 8,000 - $ 8,999	387	$ 3,280,947	$ 1,408,624	449	190	$ .00
$ 9,000 - $ 9,999	303	$ 2,870,161	$ 1,222,324	332	185	$ .00
$ 10,000 - $ 11,999	405	$ 4,398,861	$ 1,909,174	456	242	$ .00
$ 12,000 - $ 13,999	319	$ 4,123,472	$ 1,844,407	357	177	$ .00
$ 14,000 - $ 15,999	215	$ 3,182,748	$ 1,617,224	227	146	$ .00
$ 16,000 - $ 17,999	131	$ 2,222,025	$ 1,177,995	145	98	$ .00
$ 18,000 - $ 19,999	130	$ 2,454,363	$ 1,219,334	138	101	$ .00
$ 20,000 - $ 24,999	117	$ 2,586,444	$ 1,145,752	127	102	$ .00
$ 25,000 - $ 29,999	38	$ 1,045,266	$ 297,610	43	30	$ .00
$ 30,000 - $ 39,999	36	$ 1,199,060	$ 231,753	47	29	$ .00
$ 40,000 - $ 49,999	16	$ 720,698	$ 137,861	19	15	$ .00
$ 50,000 - $ 74,999	18	$ 1,087,769	$ 155,198	21	17	$ .00
$ 75,000 - $ 99,999	4	$ 360,433	$ 83,173	5	4	$ .00
$100,000 AND OVER	5	$ 2,097,217	$ 4,363	10	12	$ .00
NO AGI	1,026	$ 0	$ 65,201	1,196	472	$ .00
TOTALS	93,298	$ 203,112,109	$ 131,739,427	112,486	9,002	$ .00

TABLE 10

TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,722	$ 46,388,352	$ 34,827,889	7,163	2,622	$ 1,420,436.05
ADAMS	2,720	$ 25,639,163	$ 19,340,202	4,245	1,627	$ 748,093.12
ALLAMAKEE	7,277	$ 69,416,229	$ 51,952,177	10,404	5,026	$ 1,920,697.31
APPANOOSE	6,771	$ 66,098,064	$ 48,787,012	10,007	4,261	$ 1,861,247.57
AUDUBON	4,382	$ 45,097,414	$ 34,206,777	6,442	2,563	$ 1,460,397.34
BENTON	12,001	$ 144,492,147	$ 106,624,659	16,603	7,580	$ 4,668,419.34
BLACK HAWK	70,803	$ 950,321,646	$ 660,601,814	93,796	42,497	$ 29,934,493.09
BOONE	13,763	$ 158,551,377	$ 114,530,323	18,744	7,357	$ 4,820,211.25
BREMER	12,954	$ 160,739,729	$ 114,720,138	17,772	8,615	$ 5,084,054.61
BUCHANAN	10,688	$ 126,127,202	$ 91,840,428	15,040	8,134	$ 3,955,696.09
BUENA VISTA	11,157	$ 135,018,957	$ 97,126,268	15,977	6,369	$ 4,391,798.64
BUTLER	8,761	$ 99,639,163	$ 73,664,339	12,737	5,645	$ 3,146,174.53
CALHOUN	7,233	$ 86,791,963	$ 63,966,164	10,816	4,133	$ 2,966,768.72
CARROLL	12,764	$ 145,999,934	$ 106,384,144	17,226	8,805	$ 4,715,131.00
CASS	9,160	$ 98,133,628	$ 71,359,712	13,253	5,242	$ 2,948,111.95
CEDAR	9,682	$ 113,983,778	$ 83,501,361	13,530	5,761	$ 3,621,611.28
CERRO GORDO	26,687	$ 310,725,448	$ 218,226,738	35,897	14,272	$ 9,413,830.49
CHEROKEE	8,545	$ 105,251,464	$ 77,042,090	12,144	5,397	$ 3,607,543.54
CHICKASAW	7,687	$ 83,572,657	$ 61,739,035	10,729	5,462	$ 2,535,998.86
CLARKE	4,215	$ 40,877,874	$ 30,268,963	6,178	2,383	$ 1,148,772.69
CLAY	10,873	$ 128,436,347	$ 90,266,481	14,857	6,150	$ 3,982,460.82
CLAYTON	9,796	$ 99,687,987	$ 74,525,086	14,162	6,697	$ 2,978,790.56
CLINTON	30,162	$ 374,173,085	$ 269,217,196	40,856	19,311	$ 11,755,412.66
CRAWFORD	9,593	$ 107,699,070	$ 79,294,371	13,602	6,491	$ 3,416,743.16
DALLAS	16,452	$ 198,483,544	$ 141,623,392	22,158	9,997	$ 6,107,999.09
DAVIS	4,104	$ 41,442,964	$ 30,857,022	6,089	2,704	$ 1,249,702.93
DECATUR	4,029	$ 36,100,757	$ 27,106,933	5,841	2,408	$ 995,335.67
DELAWARE	8,809	$ 99,200,239	$ 73,392,016	12,474	6,838	$ 3,197,877.03
DES MOINES	24,658	$ 301,785,909	$ 214,064,832	33,036	14,444	$ 9,230,095.18
DICKINSON	8,534	$ 97,159,546	$ 68,246,581	12,114	4,517	$ 2,895,833.59
DUBUQUE	47,376	$ 603,985,629	$ 425,787,993	62,374	34,975	$ 19,058,031.34
EMMET	7,028	$ 81,194,965	$ 58,269,355	9,758	4,489	$ 2,493,213.93
FAYETTE	12,178	$ 133,319,605	$ 97,526,774	17,313	8,261	$ 4,124,125.46
FLOYD	10,112	$ 120,926,598	$ 87,377,976	14,245	6,402	$ 3,873,832.82
FRANKLIN	6,786	$ 77,738,017	$ 56,524,352	9,983	3,849	$ 2,490,402.28
FREMONT	4,588	$ 47,587,569	$ 35,513,795	6,819	2,609	$ 1,373,048.57
GREENE	6,563	$ 75,332,610	$ 56,102,549	9,589	3,786	$ 2,469,239.48
GRUNDY	7,629	$ 95,559,708	$ 68,945,042	10,847	4,466	$ 3,120,753.70
GUTHRIE	6,228	$ 64,530,846	$ 48,134,223	9,261	3,624	$ 1,979,222.29
HAMILTON	10,040	$ 112,882,304	$ 82,063,547	13,900	5,647	$ 3,540,354.51
HANCOCK	7,217	$ 82,811,649	$ 60,274,316	10,255	4,504	$ 2,635,690.54
HARDIN	12,010	$ 137,570,397	$ 99,339,633	17,095	6,581	$ 4,369,088.46
HARRISON	7,688	$ 85,367,443	$ 63,048,339	11,446	5,015	$ 3,471,192.75
HENRY	10,198	$ 109,113,808	$ 78,831,150	13,925	5,744	$ 3,163,307.81
HOWARD	5,463	$ 53,224,099	$ 39,762,372	8,144	3,735	$ 1,555,200.41
HUMBOLDT	6,510	$ 79,975,068	$ 57,843,402	9,494	3,960	$ 2,637,017.67
IDA	4,636	$ 53,835,619	$ 39,974,897	6,844	2,778	$ 1,814,925.27
IOWA	8,991	$ 96,215,434	$ 70,554,110	12,262	4,876	$ 2,927,118.12
JACKSON	10,909	$ 117,536,555	$ 86,670,638	15,195	7,755	$ 3,570,706.23
JASPER	19,846	$ 233,839,360	$ 168,056,073	26,978	11,267	$ 7,172,173.49
JEFFERSON	7,627	$ 80,375,546	$ 58,436,882	10,786	4,262	$ 2,334,310.07

TABLE 10 (CONTD)

TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	42,450	$ 507,286,743	$ 353,714,041	53,283	20,262	$ 15,113,542.39
JONES	9,937	$ 113,012,646	$ 83,310,629	13,937	6,463	$ 3,525,794.92
KEOKUK	6,818	$ 68,322,675	$ 51,208,841	10,188	3,998	$ 2,073,732.50
KOSSUTH	11,595	$ 136,603,420	$ 99,632,080	16,513	7,650	$ 4,505,939.71
LEE	21,898	$ 257,457,409	$ 184,784,067	29,947	13,413	$ 7,646,538.10
LINN	95,412	$ 1,354,265,478	$ 869,610,552	122,790	56,215	$ 38,592,333.23
LOUISA	5,797	$ 66,603,372	$ 48,337,615	8,188	3,742	$ 2,017,936.96
LUCAS	5,047	$ 53,260,408	$ 38,707,852	7,397	2,923	$ 1,610,088.73
LYON	6,318	$ 73,331,813	$ 53,365,245	9,376	4,548	$ 2,319,610.34
MADISON	6,441	$ 68,703,104	$ 49,997,628	9,329	4,001	$ 2,052,987.04
MAHASKA	11,429	$ 121,959,183	$ 87,994,592	16,052	6,184	$ 3,615,450.17
MARION	14,999	$ 175,473,432	$ 124,373,740	20,612	9,091	$ 5,197,177.93
MARSHALL	22,888	$ 285,055,114	$ 201,568,583	30,618	13,293	$ 8,829,883.25
MILLS	6,240	$ 69,370,676	$ 50,814,111	8,759	3,945	$ 1,887,912.56
MITCHELL	6,210	$ 71,557,163	$ 52,948,378	9,042	4,103	$ 2,387,533.87
MONONA	5,722	$ 64,174,957	$ 47,199,318	8,761	3,343	$ 2,098,663.66
MONROE	4,412	$ 44,561,267	$ 33,069,632	6,235	2,604	$ 1,314,549.39
MONTGOMERY	7,273	$ 80,056,811	$ 58,819,364	10,591	3,939	$ 2,439,463.10
MUSCATINE	21,464	$ 273,128,646	$ 190,995,053	28,802	14,053	$ 8,396,487.24
OBRIEN	9,194	$ 108,045,102	$ 78,470,218	13,421	5,622	$ 3,489,119.93
OSCEOLA	4,185	$ 49,635,849	$ 36,100,869	6,243	2,540	$ 1,593,219.30
PAGE	9,931	$ 103,635,674	$ 75,385,712	14,433	5,438	$ 3,049,232.46
PALO ALTO	6,432	$ 73,603,838	$ 54,011,597	9,423	4,137	$ 2,424,781.82
PLYMOUTH	12,422	$ 144,482,037	$ 106,436,212	17,790	8,439	$ 4,755,997.26
POCAHONTAS	5,881	$ 73,047,395	$ 54,135,126	8,862	3,643	$ 2,534,076.96
POLK	180,065	$ 2,314,608,325	$ 1,583,605,182	232,709	99,757	$ 70,535,296.84
POTTAWATTAMIE	41,558	$ 484,957,279	$ 342,459,980	56,270	26,214	$ 10,131,146.58
POWESHIEK	10,472	$ 116,544,096	$ 84,998,898	14,511	5,911	$ 3,585,452.28
RINGGOLD	3,008	$ 25,822,086	$ 19,546,345	4,636	1,664	$ 721,221.09
SAC	7,391	$ 86,449,215	$ 63,561,605	10,951	4,335	$ 2,873,370.06
SCOTT	84,436	$ 1,183,085,974	$ 819,536,073	112,384	54,410	$ 37,891,855.34
SHELBY	7,517	$ 84,594,251	$ 63,034,618	10,999	5,205	$ 2,746,537.14
SIOUX	14,431	$ 174,534,210	$ 124,754,012	20,450	10,531	$ 5,753,424.10
STORY	34,742	$ 404,997,871	$ 284,213,904	45,084	17,333	$ 11,980,591.83
TAMA	10,146	$ 112,455,494	$ 83,137,234	14,686	6,244	$ 3,532,931.79
TAYLOR	3,932	$ 35,155,243	$ 26,712,904	6,112	2,196	$ 993,881.23
UNION	7,054	$ 70,635,575	$ 51,455,449	10,066	4,177	$ 1,958,489.97
VAN BUREN	4,021	$ 36,494,916	$ 27,574,614	6,028	2,565	$ 1,007,212.70
WAPELLO	19,390	$ 224,441,539	$ 160,433,915	27,213	11,285	$ 6,710,775.23
WARREN	17,690	$ 210,666,761	$ 148,691,387	23,196	12,012	$ 6,238,040.73
WASHINGTON	11,141	$ 120,100,454	$ 85,855,705	15,362	6,523	$ 3,566,382.57
WAYNE	3,922	$ 37,515,982	$ 27,982,768	6,067	2,114	$ 1,088,139.39
WEBSTER	24,539	$ 295,812,810	$ 211,086,711	33,422	14,458	$ 9,274,073.25
WINNEBAGO	7,456	$ 79,086,399	$ 56,826,426	10,595	4,481	$ 2,290,048.33
WINNESHIEK	9,886	$ 96,833,765	$ 72,305,442	13,735	6,732	$ 3,831,612.63
WOODBURY	51,268	$ 620,933,666	$ 429,892,708	69,839	31,782	$ 17,986,160.72
WORTH	4,543	$ 48,776,681	$ 35,807,191	6,543	2,560	$ 1,464,998.33
WRIGHT	9,043	$ 108,403,780	$ 79,130,171	12,952	5,078	$ 3,647,087.31
NON-RESIDENT	44,968	$ 390,941,769	$ 266,838,135	77,230	38,153	$ 10,114,384.14
TOTALS	1,571,614	$ 18,740,456,819	$ 13,302,773,993	2,162,037	961,202	$ 571,801,607.76

TABLE 11

RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	TOTAL PAY ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	3,418	$ 43,346,530	$ 32,660,369	4,920	2,143	$ 1,420,436.05
ADAMS	1,937	$ 23,899,645	$ 17,983,336	2,917	1,310	$ 749,093.12
ALLAMAKEE	5,262	$ 63,915,005	$ 47,879,876	7,236	4,231	$ 1,970,697.31
APPANOOSE	4,926	$ 61,490,170	$ 45,361,102	7,097	3,620	$ 1,861,247.57
AUDUBON	3,291	$ 42,295,489	$ 32,273,018	4,707	2,177	$ 1,460,397.34
BEATON	9,688	$ 138,885,602	$ 102,561,267	13,128	7,057	$ 4,668,419.34
BLACK HAWK	56,839	$ 915,473,249	$ 635,807,326	75,039	40,152	$ 29,934,493.09
BOONE	10,936	$ 151,694,181	$ 109,679,866	14,599	6,865	$ 4,820,211.25
BREMER	10,250	$ 154,040,055	$ 110,043,921	13,767	7,967	$ 5,084,054.61
BUCHANAN	8,377	$ 120,666,388	$ 87,927,330	11,623	7,229	$ 3,955,656.09
BUENA VISTA	8,531	$ 128,179,939	$ 92,579,839	12,140	5,731	$ 4,391,798.64
BUTLER	6,872	$ 95,149,270	$ 70,562,268	9,817	5,059	$ 3,146,174.53
CALHOUN	5,486	$ 82,053,842	$ 61,016,415	8,092	3,671	$ 2,966,768.72
CARROLL	9,859	$ 138,533,641	$ 101,397,207	13,089	7,914	$ 4,715,131.00
CASS	6,946	$ 92,512,668	$ 67,543,747	9,855	4,604	$ 2,948,111.95
CEDAR	7,656	$ 109,053,306	$ 80,043,640	10,423	5,188	$ 3,621,611.28
CERRO GORDO	20,607	$ 294,661,379	$ 207,268,710	27,280	13,096	$ 9,913,830.49
CHEROKEE	6,580	$ 100,380,449	$ 73,657,085	9,185	4,909	$ 3,607,543.54
CHICKASAW	5,969	$ 79,469,045	$ 58,772,154	8,079	4,843	$ 2,535,998.86
CLARKE	3,146	$ 38,379,684	$ 28,324,289	4,449	2,035	$ 1,148,772.69
CLAY	8,304	$ 121,985,753	$ 86,110,617	11,223	5,575	$ 3,982,460.82
CLAYTON	7,253	$ 93,146,534	$ 69,721,399	10,142	5,711	$ 2,978,790.56
CLINTON	24,239	$ 360,005,288	$ 258,990,973	32,503	18,092	$ 11,755,412.66
CRAWFORD	7,269	$ 102,010,949	$ 75,310,436	10,025	5,739	$ 3,416,743.16
DALLAS	13,147	$ 190,417,197	$ 136,143,352	17,428	9,283	$ 6,107,999.09
DAVIS	3,022	$ 38,851,692	$ 29,021,666	4,265	2,163	$ 1,249,702.93
DECATUR	2,972	$ 33,480,414	$ 25,220,941	4,127	2,086	$ 995,335.67
DELAWARE	6,763	$ 94,271,222	$ 69,860,118	9,330	5,900	$ 3,197,877.03
DES MOINES	19,561	$ 289,281,365	$ 205,197,532	25,835	13,552	$ 9,230,095.18
DICKINSON	6,348	$ 91,033,850	$ 64,368,465	8,887	4,015	$ 2,895,833.59
DUBUQUE	37,243	$ 579,493,474	$ 408,005,895	48,765	32,735	$ 19,058,031.34
EMMET	5,274	$ 76,424,323	$ 55,102,780	7,233	3,957	$ 2,493,213.93
FAYETTE	9,184	$ 125,763,308	$ 92,261,761	12,694	7,279	$ 4,124,125.46
FLOYD	7,891	$ 115,219,356	$ 83,391,986	10,919	5,918	$ 3,873,832.82
FRANKLIN	5,182	$ 73,717,797	$ 53,877,426	7,352	3,386	$ 2,490,402.28
FREMONT	3,459	$ 44,508,767	$ 33,306,001	4,986	2,229	$ 1,373,048.57
GREENE	5,109	$ 71,651,377	$ 53,558,682	7,311	3,354	$ 2,469,229.48
GRUNDY	5,957	$ 90,822,498	$ 66,126,673	8,363	4,167	$ 3,120,753.70
GUTHRIE	4,615	$ 60,457,718	$ 45,229,993	6,642	3,096	$ 1,979,222.29
HAMILTON	7,779	$ 107,211,166	$ 78,222,428	10,508	5,080	$ 3,540,354.51
HANCOCK	5,649	$ 78,853,255	$ 57,661,488	7,695	3,981	$ 2,635,690.54
HARDIN	9,146	$ 129,742,473	$ 94,558,202	12,676	5,832	$ 4,369,088.46
HARRISON	5,718	$ 79,878,388	$ 59,161,173	8,293	4,382	$ 2,471,192.75
HENRY	7,852	$ 103,256,859	$ 74,775,457	10,396	5,214	$ 3,163,307.81
HOWARD	3,891	$ 49,187,621	$ 36,846,871	5,519	3,106	$ 1,555,200.41
HUMBOLDT	5,124	$ 76,517,065	$ 55,546,052	7,425	3,568	$ 2,637,017.67
IDA	3,544	$ 51,257,684	$ 38,098,673	5,124	2,429	$ 1,814,925.27
IOWA	6,945	$ 91,312,750	$ 67,089,706	9,180	4,311	$ 2,927,118.12
JACKSON	8,299	$ 111,237,059	$ 82,153,267	11,248	6,862	$ 3,570,706.23
JASPER	15,717	$ 224,140,029	$ 161,188,789	20,971	10,343	$ 7,172,173.49
JEFFERSON	5,751	$ 75,674,837	$ 55,219,467	7,869	3,809	$ 2,334,310.07

TABLE 11 (CONTD)

TOTAL PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	32,800	$ 483,267,844	$ 336,468,061	40,969	18,794	$ 15,112,582.39
JONES	7,791	$ 107,724,967	$ 79,465,490	10,683	5,839	$ 3,529,794.92
KEOKUK	5,018	$ 64,003,741	$ 48,092,571	7,196	3,345	$ 2,073,209.50
KOSSUTH	8,845	$ 129,145,411	$ 94,998,191	12,466	6,657	$ 4,505,929.71
LEE	17,328	$ 245,467,888	$ 176,712,670	23,463	12,291	$ 7,646,538.10
LINN	77,610	$ 1,209,143,556	$ 838,938,996	99,212	53,374	$ 38,592,222.23
LOUISA	4,539	$ 63,554,279	$ 46,251,225	6,257	3,379	$ 2,017,936.96
LUCAS	3,713	$ 50,063,046	$ 36,383,854	5,218	2,500	$ 1,610,088.73
LYON	4,832	$ 69,417,204	$ 50,719,926	7,015	3,976	$ 2,319,610.34
MADISON	4,805	$ 64,713,050	$ 47,284,325	6,631	3,509	$ 2,052,987.04
MAHASKA	8,649	$ 115,378,573	$ 83,300,154	11,832	5,455	$ 3,615,450.17
MARION	11,709	$ 167,442,913	$ 118,644,265	15,642	8,281	$ 5,197,177.93
MARSHALL	18,183	$ 273,629,318	$ 193,422,960	23,914	12,434	$ 8,829,883.25
MILLS	4,877	$ 65,694,924	$ 48,228,966	6,777	3,590	$ 1,887,912.56
MITCHELL	4,721	$ 67,603,182	$ 50,162,781	6,686	3,626	$ 2,387,522.87
MONONA	4,296	$ 60,423,074	$ 44,670,985	6,396	2,876	$ 2,098,663.66
MONROE	3,269	$ 41,973,862	$ 31,106,621	4,440	2,264	$ 1,314,549.39
MONTGOMERY	5,617	$ 75,945,804	$ 55,798,967	7,879	3,563	$ 2,439,463.10
MUSCATINE	17,087	$ 260,128,097	$ 183,417,893	22,620	13,065	$ 8,396,447.24
OBRIEN	7,113	$ 102,695,153	$ 74,937,860	10,309	5,063	$ 3,489,119.93
OSCEOLA	3,207	$ 46,710,065	$ 34,279,378	4,727	2,256	$ 1,593,219.30
PAGE	7,439	$ 97,467,995	$ 71,006,052	10,405	4,862	$ 3,049,222.46
PALO ALTO	4,804	$ 69,303,396	$ 51,302,699	6,897	3,532	$ 2,424,741.82
PLYMOUTH	9,526	$ 137,045,706	$ 101,244,504	13,361	7,547	$ 4,755,997.26
POCAHONTAS	4,626	$ 69,721,864	$ 51,962,413	6,945	3,236	$ 2,534,076.96
POLK	143,012	$ 2,220,331,664	$ 1,519,333,292	183,432	92,404	$ 70,535,296.84
POTTAWATTAMIE	31,901	$ 448,058,035	$ 317,317,953	43,056	23,456	$ 10,131,146.58
POWESHIEK	8,151	$ 110,909,345	$ 81,003,360	11,023	5,262	$ 3,585,452.28
RINGGOLD	2,068	$ 23,662,699	$ 17,950,992	3,019	1,288	$ 721,221.09
SAC	5,692	$ 81,872,671	$ 60,596,165	8,231	3,848	$ 2,873,370.06
SCOTT	68,467	$ 1,144,079,781	$ 791,652,907	90,979	51,216	$ 37,891,855.34
SHELBY	5,736	$ 80,221,721	$ 59,866,220	8,269	4,552	$ 2,746,537.14
SIOUX	11,133	$ 165,901,347	$ 119,399,684	15,531	9,396	$ 5,753,424.10
STORY	26,756	$ 386,000,879	$ 270,631,501	34,628	16,041	$ 11,980,591.83
TAMA	7,711	$ 106,369,884	$ 78,901,316	10,895	5,570	$ 3,532,931.79
TAYLOR	2,818	$ 32,581,547	$ 24,767,787	4,176	1,722	$ 993,881.23
UNION	5,289	$ 66,450,602	$ 48,381,514	7,276	3,680	$ 1,958,449.97
VAN BUREN	2,943	$ 33,972,123	$ 25,707,041	4,162	2,107	$ 1,007,212.70
WAPELLO	15,093	$ 213,666,245	$ 152,476,813	20,857	10,390	$ 6,710,775.23
WARREN	14,030	$ 202,146,459	$ 142,700,300	18,006	11,080	$ 6,238,040.73
WASHINGTON	8,459	$ 113,446,371	$ 81,312,720	11,246	5,715	$ 3,566,382.57
WAYNE	2,862	$ 34,966,762	$ 26,134,423	4,231	1,729	$ 1,088,129.39
WEBSTER	19,185	$ 282,056,761	$ 201,546,556	25,902	13,360	$ 9,274,073.25
WINNEBAGO	5,639	$ 74,042,765	$ 53,536,288	7,774	3,908	$ 2,290,048.33
WINNESHIEK	7,277	$ 90,106,166	$ 67,141,392	9,706	5,731	$ 2,831,612.62
WOODBURY	39,150	$ 587,476,062	$ 406,939,714	52,809	28,877	$ 17,986,160.72
WORTH	3,435	$ 45,758,534	$ 33,756,632	4,813	2,245	$ 1,464,998.33
WRIGHT	6,998	$ 103,195,230	$ 75,657,935	9,929	4,567	$ 3,647,087.31
NON-RESIDENT	25,955	$ 353,858,558	$ 241,947,233	45,641	23,948	$ 10,114,284.14
TOTALS	1,216,947	$ 17,844,104,728	$ 12,682,132,579	1,646,107	864,271	$ 571,801,607.76

TABLE 12

TOTAL NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS		ADJUSTED GROSS INCOME		NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS		TAX PAID
ADAIR	1,304	$	3,041,822	$	2,167,520	2,243	479	$	.00
ADAMS	783	$	1,736,518	$	1,356,866	1,328	317	$	.00
ALLAMAKEE	2,015	$	5,501,224	$	4,072,301	3,168	795	$	.00
APPANOOSE	1,845	$	4,607,894	$	3,425,910	2,910	641	$	.00
AUDUBON	1,091	$	2,797,925	$	1,933,759	1,735	386	$	.00
BENTON	2,313	$	5,606,545	$	4,063,392	3,475	523	$	.00
BLACK HAWK	13,964	$	34,848,397	$	24,794,488	18,757	2,345	$	.00
BOONE	2,827	$	6,857,196	$	4,850,457	4,145	492	$	.00
BREMER	2,704	$	6,695,674	$	4,676,217	4,005	648	$	.00
BUCHANAN	2,311	$	5,460,814	$	3,913,098	3,417	905	$	.00
BUENA VISTA	2,626	$	6,835,018	$	4,546,429	3,837	638	$	.00
BUTLER	1,889	$	4,489,893	$	3,102,071	2,920	586	$	.00
CALHOUN	1,747	$	4,738,121	$	2,949,749	2,724	462	$	.00
CARROLL	2,905	$	7,466,293	$	4,986,937	4,137	591	$	.00
CASS	2,214	$	5,620,960	$	3,815,965	3,398	638	$	.00
CEDAR	2,026	$	4,630,472	$	3,457,721	3,107	573	$	.00
CERRO GORDO	6,080	$	16,064,069	$	10,958,028	8,617	1,176	$	.00
CHEROKEE	1,965	$	4,871,015	$	3,385,005	2,959	488	$	.00
CHICKASAW	1,718	$	4,103,612	$	2,966,881	2,650	619	$	.00
CLARKE	1,069	$	2,498,190	$	1,944,674	1,729	348	$	.00
CLAY	2,569	$	6,450,594	$	4,155,864	3,634	575	$	.00
CLAYTON	2,543	$	6,541,453	$	4,803,687	4,020	986	$	.00
CLINTON	5,923	$	14,167,797	$	10,226,223	8,353	1,219	$	.00
CRAWFORD	2,324	$	5,688,121	$	3,983,935	3,577	752	$	.00
DALLAS	3,305	$	8,066,347	$	5,480,040	4,730	714	$	.00
DAVIS	1,082	$	2,591,272	$	1,835,356	1,824	541	$	.00
DECATUR	1,057	$	2,620,343	$	1,885,992	1,714	322	$	.00
DELAWARE	2,046	$	4,929,017	$	3,531,898	3,144	938	$	.00
DES MOINES	5,097	$	12,508,544	$	8,867,300	7,201	892	$	.00
DICKINSON	2,186	$	6,125,696	$	3,878,116	3,227	502	$	.00
DUBUQUE	10,133	$	24,492,155	$	17,782,098	13,609	2,240	$	.00
EMMET	1,754	$	4,770,642	$	3,166,575	2,525	532	$	.00
FAYETTE	2,994	$	7,556,297	$	5,265,013	4,619	982	$	.00
FLOYD	2,221	$	5,707,242	$	3,985,990	3,326	484	$	.00
FRANKLIN	1,604	$	4,020,220	$	2,646,926	2,631	463	$	.00
FREMONT	1,129	$	3,078,802	$	2,207,794	1,833	380	$	.00
GREENE	1,454	$	3,681,233	$	2,543,867	2,278	432	$	.00
GRUNDY	1,672	$	4,737,210	$	2,818,369	2,484	279	$	.00
GUTHRIE	1,613	$	4,073,128	$	2,904,230	2,619	528	$	.00
HAMILTON	2,261	$	5,671,138	$	3,841,119	3,392	567	$	.00
HANCOCK	1,563	$	3,958,394	$	2,612,828	2,360	523	$	.00
HARDIN	2,864	$	7,827,624	$	4,781,431	4,419	749	$	.00
HARRISON	1,970	$	5,489,055	$	3,887,166	3,153	633	$	.00
HENRY	2,346	$	5,856,949	$	4,055,693	3,529	530	$	.00
HOWARD	1,572	$	4,036,478	$	2,915,501	2,625	629	$	.00
HUMBOLDT	1,386	$	3,458,003	$	2,297,350	2,069	392	$	.00
IDA	1,092	$	2,581,635	$	1,876,224	1,720	349	$	.00
IOWA	2,046	$	4,902,684	$	3,464,404	3,082	565	$	.00
JACKSON	2,610	$	6,265,496	$	4,517,371	3,947	893	$	.00
JASPER	4,129	$	9,699,331	$	6,867,284	6,007	924	$	.00
JEFFERSON	1,876	$	4,504,709	$	3,217,415	2,917	453	$	.00

TABLE 12 (CONTD)

TOTAL NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	9,650	$ 24,018,899	$ 17,245,980	12,314	1,468	$ .00
JONES	2,146	$ 5,287,679	$ 3,845,139	3,254	624	$ .00
KEOKUK	1,800	$ 4,318,934	$ 3,116,270	2,992	653	$ .00
KOSSUTH	2,750	$ 7,454,009	$ 4,633,889	4,047	993	$ .00
LEE	4,570	$ 11,989,521	$ 8,071,397	6,484	1,122	$ .00
LINN	17,802	$ 45,121,922	$ 30,671,556	23,578	2,941	$ .00
LOUISA	1,258	$ 3,049,093	$ 2,086,390	1,931	363	$ .00
LUCAS	1,334	$ 3,197,362	$ 2,323,998	2,179	423	$ .00
LYON	1,486	$ 3,914,609	$ 2,645,319	2,361	572	$ .00
MADISON	1,636	$ 3,990,054	$ 2,713,303	2,698	492	$ .00
MAHASKA	2,780	$ 6,580,610	$ 4,694,438	4,220	729	$ .00
MARION	3,290	$ 8,030,519	$ 5,729,475	4,970	810	$ .00
MARSHALL	4,705	$ 11,425,796	$ 8,145,623	6,704	859	$ .00
MILLS	1,363	$ 3,675,752	$ 2,585,145	1,982	355	$ .00
MITCHELL	1,489	$ 3,953,981	$ 2,785,597	2,356	477	$ .00
MONONA	1,426	$ 3,751,883	$ 2,528,333	2,365	467	$ .00
MONROE	1,143	$ 2,587,405	$ 1,963,011	1,795	340	$ .00
MONTGOMERY	1,656	$ 4,107,007	$ 3,020,397	2,712	376	$ .00
MUSCATINE	4,377	$ 13,000,549	$ 7,577,160	6,182	988	$ .00
OBRIEN	2,081	$ 5,345,949	$ 3,532,358	3,112	559	$ .00
OSCEOLA	978	$ 2,925,784	$ 1,821,491	1,516	284	$ .00
PAGE	2,492	$ 6,171,679	$ 4,379,660	4,028	576	$ .00
PALO ALTO	1,628	$ 4,300,442	$ 2,708,898	2,526	605	$ .00
PLYMOUTH	2,896	$ 7,436,331	$ 5,191,708	4,429	892	$ .00
POCAHONTAS	1,255	$ 3,325,531	$ 2,172,713	1,917	407	$ .00
POLK	37,053	$ 94,276,661	$ 64,271,890	49,277	7,353	$ .00
POTTAWATTAMIE	9,657	$ 36,899,244	$ 25,142,027	13,214	2,758	$ .00
POWESHIEK	2,321	$ 5,634,751	$ 3,995,538	3,488	649	$ .00
RINGGOLD	940	$ 2,159,387	$ 1,595,353	1,617	376	$ .00
SAC	1,699	$ 4,576,544	$ 2,965,440	2,720	487	$ .00
SCOTT	15,969	$ 39,006,193	$ 27,883,166	21,405	3,194	$ .00
SHELBY	1,781	$ 4,372,530	$ 3,168,398	2,730	653	$ .00
SIOUX	3,298	$ 8,632,863	$ 5,354,328	4,919	1,135	$ .00
STORY	7,986	$ 18,996,992	$ 13,582,403	10,456	1,292	$ .00
TAMA	2,435	$ 6,085,610	$ 4,235,918	3,791	674	$ .00
TAYLOR	1,114	$ 2,573,696	$ 1,945,117	1,936	474	$ .00
UNION	1,765	$ 4,184,973	$ 3,073,935	2,790	497	$ .00
VAN BUREN	1,078	$ 2,522,793	$ 1,867,573	1,866	458	$ .00
WAPELLO	4,297	$ 10,575,294	$ 7,957,102	6,356	895	$ .00
WARREN	3,660	$ 8,520,302	$ 5,991,087	5,190	932	$ .00
WASHINGTON	2,682	$ 6,654,083	$ 4,542,985	4,116	808	$ .00
WAYNE	1,060	$ 2,545,220	$ 1,848,345	1,836	385	$ .00
WEBSTER	5,354	$ 13,756,049	$ 9,540,155	7,520	1,098	$ .00
WINNEBAGO	1,817	$ 5,043,634	$ 3,290,138	2,821	573	$ .00
WINNESHIEK	2,609	$ 6,727,599	$ 5,164,050	4,029	1,011	$ .00
WOODBURY	12,118	$ 33,457,604	$ 22,952,994	17,030	2,905	$ .00
WORTH	1,108	$ 3,018,147	$ 2,050,559	1,730	315	$ .00
WRIGHT	2,045	$ 5,208,550	$ 3,472,236	3,023	511	$ .00
NON-RESIDENT	19,013	$ 37,083,211	$ 24,890,902	31,589	14,205	$ .00
TOTALS	354,667	$ 896,352,091	$ 620,641,414	515,930	96,931	$ .00

TABLE 13

TOTAL PAY AND NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 999	52,359	$ 469,705.40	$ 93,549.53	$ 28.00	$ 72,857.89	$ 2,366.39	$ 635,894.19
$ 1,000 - $ 1,999	94,494	$ 1,598,424.10	$ 159,544.24	$ 49.99	$ 99,634.64	$ 1,256.12	$ 1,856,156.93
$ 2,000 - $ 2,999	100,833	$ 2,905,610.60	$ 276,084.22	$ 775.11	$ 123,045.44	$ 47,954.50	$ 3,231,363.56
$ 3,000 - $ 3,999	100,467	$ 4,155,670.07	$ 390,565.22	$ 7,943.61	$ 143,723.21	$ 298,645.77	$ 3,885,048.96
$ 4,000 - $ 4,999	94,923	$ 5,349,875.60	$ 524,070.45	$ 18,959.83	$ 153,483.37	$ 599,607.93	$ 4,566,519.11
$ 5,000 - $ 5,999	84,151	$ 6,548,999.50	$ 730,832.82	$ 50,905.43	$ 152,834.20	$ 1,390,558.21	$ 3,780,709.20
$ 6,000 - $ 6,999	81,766	$ 8,469,560.68	$ 941,220.35	$ 86,109.34	$ 151,552.38	$ 1,818,189.89	$ 3,791,884.70
$ 7,000 - $ 7,999	77,213	$ 10,192,585.03	$ 1,127,857.84	$ 134,124.46	$ 151,748.71	$ 2,091,956.66	$ 3,883,697.14
$ 8,000 - $ 8,999	71,432	$ 11,531,814.50	$ 1,288,786.32	$ 170,779.77	$ 168,327.38	$ 2,271,978.16	$ 3,988,437.59
$ 9,000 - $ 9,999	65,340	$ 12,636,753.73	$ 1,379,481.48	$ 199,577.21	$ 159,371.63	$ 2,447,661.92	$ 3,972,060.42
$ 10,000 - $ 11,999	120,136	$ 29,651,452.24	$ 2,972,035.65	$ 457,026.55	$ 304,089.04	$ 5,483,525.64	$ 7,840,615.24
$ 12,000 - $ 13,999	108,716	$ 35,755,682.83	$ 3,084,396.14	$ 555,429.00	$ 286,557.33	$ 6,009,693.61	$ 8,127,664.66
$ 14,000 - $ 15,999	95,786	$ 39,420,945.75	$ 3,135,532.29	$ 676,085.23	$ 269,260.65	$ 6,497,250.82	$ 8,167,839.47
$ 16,000 - $ 17,999	82,019	$ 40,888,437.93	$ 3,017,102.12	$ 714,695.08	$ 235,969.34	$ 6,315,647.96	$ 7,846,219.42
$ 18,000 - $ 19,999	70,078	$ 40,837,519.18	$ 2,825,020.38	$ 750,248.89	$ 236,009.56	$ 6,247,627.88	$ 7,416,272.57
$ 20,000 - $ 24,999	117,050	$ 82,564,965.34	$ 6,839,393.28	$ 1,297,537.11	$ 457,986.11	$ 14,818,865.00	$ 14,450,702.01
$ 25,000 - $ 29,999	55,921	$ 46,958,510.13	$ 6,032,749.27	$ 729,414.03	$ 334,396.34	$ 13,230,300.67	$ 8,239,265.16
$ 30,000 - $ 39,999	41,227	$ 37,983,431.16	$ 9,589,450.74	$ 668,561.49	$ 378,995.60	$ 19,675,193.38	$ 7,636,028.20
$ 40,000 - $ 49,999	14,891	$ 15,013,880.23	$ 7,361,598.17	$ 280,105.91	$ 187,288.37	$ 13,050,367.93	$ 3,859,645.51
$ 50,000 - $ 74,999	12,423	$ 16,641,852.72	$ 10,962,570.76	$ 338,983.97	$ 148,125.02	$ 16,047,829.86	$ 5,422,733.75
$ 75,000 - $ 99,999	3,710	$ 7,962,164.46	$ 5,813,680.62	$ 146,259.10	$ 28,710.49	$ 5,903,318.36	$ 2,851,268.19
$100,000 AND OVER	3,693	$ 16,620,265.85	$ 12,710,589.68	$ 569,209.54	$ 25,249.33	$ 9,257,595.59	$ 5,931,529.84
NO AGI	22,986	$ 1,583,100.55	$ 413,592.29	$ .00	$ 661,063.78	$ 1,506.09	$ 2,656,925.14
TOTALS	1,571,614	$475,741,215.71	$ 81,659,694.86	$ 7,852,808.65	$ 4,930,279.81	$133,508,898.34	$124,038,480.96

TABLE 14

TOTAL PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 999	35	$ 544.63	$ 480.00	$ 28.00	$ 674.32	$ 2,366.39	$ 1,476.32
$ 1,000 - $ 1,999	359	$ 9,075.56	$ 1,930.00	$ 47.56	$ 1,642.00	$ 1,256.12	$ 11,201.51
$ 2,000 - $ 2,999	19,584	$ 503,308.27	$ 39,659.62	$ 432.95	$ 16,869.03	$ 47,954.50	$ 486,460.22
$ 3,000 - $ 3,999	56,826	$ 2,373,772.51	$ 166,254.06	$ 5,537.66	$ 34,192.18	$ 298,645.77	$ 1,769,309.21
$ 4,000 - $ 4,999	52,445	$ 3,073,546.56	$ 277,737.08	$ 13,412.14	$ 45,213.18	$ 599,607.93	$ 1,935,586.51
$ 5,000 - $ 5,999	79,032	$ 6,245,155.51	$ 599,238.26	$ 39,333.41	$ 124,131.92	$ 1,390,558.21	$ 3,316,572.28
$ 6,000 - $ 6,999	78,529	$ 8,219,946.27	$ 819,853.28	$ 67,019.28	$ 132,633.54	$ 1,818,189.89	$ 3,401,984.38
$ 7,000 - $ 7,999	75,036	$ 9,987,837.59	$ 1,035,428.63	$ 108,761.18	$ 140,148.08	$ 2,091,956.66	$ 3,574,915.86
$ 8,000 - $ 8,999	69,851	$ 11,387,529.30	$ 1,188,603.86	$ 134,838.27	$ 161,073.82	$ 2,271,978.16	$ 3,736,716.37
$ 9,000 - $ 9,999	64,140	$ 12,516,938.87	$ 1,298,349.41	$ 162,892.82	$ 152,792.95	$ 2,447,661.92	$ 3,764,534.81
$ 10,000 - $ 11,999	118,649	$ 29,495,240.11	$ 2,836,160.46	$ 394,560.09	$ 296,738.36	$ 5,483,525.64	$ 7,541,177.24
$ 12,000 - $ 13,999	107,770	$ 35,634,853.14	$ 2,956,014.96	$ 480,980.53	$ 283,782.86	$ 6,009,693.61	$ 7,875,679.32
$ 14,000 - $ 15,999	95,201	$ 39,323,471.68	$ 3,029,534.09	$ 602,817.39	$ 264,828.50	$ 6,497,250.82	$ 7,969,935.01
$ 16,000 - $ 17,999	81,645	$ 40,818,403.79	$ 2,967,061.38	$ 650,882.29	$ 233,560.70	$ 6,315,647.96	$ 7,723,735.90
$ 18,000 - $ 19,999	69,777	$ 40,769,927.09	$ 2,773,629.10	$ 680,177.19	$ 234,384.06	$ 6,247,627.85	$ 7,295,663.66
$ 20,000 - $ 24,999	116,710	$ 82,479,761.44	$ 6,741,193.52	$ 1,228,863.98	$ 454,906.43	$ 14,818,865.00	$ 14,264,218.67
$ 25,000 - $ 29,999	55,785	$ 46,878,565.18	$ 5,913,571.11	$ 707,551.82	$ 334,062.46	$ 13,230,300.67	$ 8,039,817.17
$ 30,000 - $ 39,999	41,072	$ 37,924,966.65	$ 9,470,863.26	$ 638,038.13	$ 376,862.02	$ 19,675,193.38	$ 7,456,842.65
$ 40,000 - $ 49,999	14,818	$ 14,965,364.82	$ 7,272,764.45	$ 262,810.76	$ 186,291.61	$ 13,050,367.93	$ 3,721,299.62
$ 50,000 - $ 74,999	12,340	$ 16,491,998.04	$ 10,864,643.74	$ 319,125.28	$ 147,456.52	$ 16,047,829.86	$ 5,174,283.55
$ 75,000 - $ 99,999	3,678	$ 7,939,528.33	$ 5,738,449.62	$ 133,210.81	$ 28,710.49	$ 5,903,318.36	$ 2,753,401.06
$100,000 AND OVER	3,651	$ 16,518,237.19	$ 12,555,977.68	$ 569,209.54	$ 25,105.33	$ 9,257,595.59	$ 5,674,745.18
NO AGI	14	$ 1,381.81	$ .00	$ .00	$ 68.00	$ 1,506.09	$ 618.33
TOTALS	1,216,947	$463,559,358.30	$ 78,547,397.57	$ 7,200,531.08	$ 3,676,128.36	$133,508,898.34	$107,490,174.81

TABLE 15

TOTAL NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 999	52,324	$ 469,164.77	$ 93,069.53	$ .00	$ 72,183.57	$ .00	$ 634,417.87
$ 1,000 - $ 1,999	94,135	$ 1,589,348.54	$ 157,614.24	$ 2.43	$ 97,992.64	$ .00	$ 1,844,955.42
$ 2,000 - $ 2,999	81,249	$ 2,402,302.33	$ 236,424.60	$ 342.16	$ 106,176.41	$ .00	$ 2,744,903.34
$ 3,000 - $ 3,999	43,641	$ 1,781,897.56	$ 224,311.16	$ 2,405.95	$ 109,531.03	$ .00	$ 2,115,739.75
$ 4,000 - $ 4,999	42,478	$ 2,276,329.04	$ 246,333.37	$ 5,547.69	$ 108,270.19	$ .00	$ 2,630,932.60
$ 5,000 - $ 5,999	5,119	$ 303,840.08	$ 131,594.56	$ 11,572.02	$ 28,702.28	$ .00	$ 464,136.92
$ 6,000 - $ 6,999	3,237	$ 249,614.41	$ 121,367.07	$ 19,090.06	$ 18,918.84	$ .00	$ 389,900.32
$ 7,000 - $ 7,999	2,177	$ 204,751.44	$ 92,429.21	$ 25,363.28	$ 11,600.63	$ .00	$ 308,781.28
$ 8,000 - $ 8,999	1,581	$ 144,285.20	$ 100,182.46	$ 35,941.50	$ 7,253.56	$ .00	$ 251,721.22
$ 9,000 - $ 9,999	1,200	$ 119,814.86	$ 81,132.07	$ 36,684.39	$ 6,578.68	$ .00	$ 207,525.61
$ 10,000 - $ 11,999	1,487	$ 156,212.13	$ 135,875.19	$ 62,466.46	$ 7,350.68	$ .00	$ 399,438.00
$ 12,000 - $ 13,999	946	$ 120,829.60	$ 128,381.18	$ 74,448.47	$ 2,774.47	$ .00	$ 251,985.34
$ 14,000 - $ 15,999	585	$ 97,474.11	$ 75,998.20	$ 73,267.84	$ 4,432.15	$ .00	$ 197,904.46
$ 16,000 - $ 17,999	374	$ 70,034.14	$ 50,040.74	$ 63,812.79	$ 2,408.64	$ .00	$ 122,483.52
$ 18,000 - $ 19,999	301	$ 67,592.13	$ 51,391.28	$ 70,071.70	$ 1,625.50	$ .00	$ 120,608.91
$ 20,000 - $ 24,999	340	$ 85,203.80	$ 98,199.76	$ 68,673.13	$ 3,079.68	$ .00	$ 186,483.34
$ 25,000 - $ 29,999	136	$ 79,944.85	$ 119,169.16	$ 21,862.21	$ 333.88	$ .00	$ 199,447.99
$ 30,000 - $ 39,999	155	$ 58,464.51	$ 118,587.48	$ 30,523.36	$ 2,133.58	$ .00	$ 179,185.57
$ 40,000 - $ 49,999	73	$ 48,515.41	$ 88,833.72	$ 17,295.15	$ 996.76	$ .00	$ 138,345.89
$ 50,000 - $ 74,999	83	$ 149,854.68	$ 97,927.02	$ 19,858.69	$ 668.50	$ .00	$ 248,450.20
$ 75,000 - $ 99,999	32	$ 22,636.13	$ 75,231.00	$ 13,048.29	$ .00	$ .00	$ 97,867.13
$100,000 AND OVER	42	$ 102,028.66	$ 154,612.00	$ .00	$ 144.00	$ .00	$ 256,784.66
NO AGI	22,972	$ 1,581,718.74	$ 413,592.29	$ .00	$ 660,995.78	$ .00	$ 2,656,306.81
TOTALS	354,667	$ 12,181,857.41	$ 3,112,297.29	$ 652,277.57	$ 1,254,151.45	$ .00	$ 16,548,306.15

TABLE 16

TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 999	13,606	$ 8,765,278	$ 157,113-	$ 1,750,661	$ 7,287,676	$ 2,279.47
$ 1,000 - $ 1,999	22,913	$ 34,348,833	$ 840,998	$ 6,842,331	$ 26,831,847	$ 1,562.37
$ 2,000 - $ 2,999	22,695	$ 56,761,834	$ 2,646,410	$ 11,940,358	$ 42,705,172	$ 64,765.22
$ 3,000 - $ 3,999	23,762	$ 83,168,736	$ 5,083,595	$ 18,164,490	$ 60,513,892	$ 342,605.30
$ 4,000 - $ 4,999	22,622	$ 101,624,848	$ 7,008,083	$ 21,947,331	$ 72,846,978	$ 739,240.96
$ 5,000 - $ 5,999	29,428	$ 161,641,687	$ 12,129,580	$ 46,207,928	$ 106,380,997	$ 1,339,229.21
$ 6,000 - $ 6,999	28,512	$ 185,206,986	$ 16,014,186	$ 49,214,643	$ 121,954,666	$ 2,061,207.17
$ 7,000 - $ 7,999	27,097	$ 203,043,003	$ 19,497,969	$ 51,251,379	$ 133,909,962	$ 2,750,586.52
$ 8,000 - $ 8,999	25,558	$ 216,996,235	$ 22,555,749	$ 52,621,300	$ 143,029,912	$ 3,342,663.29
$ 9,000 - $ 9,999	24,411	$ 231,821,924	$ 25,832,615	$ 53,710,745	$ 153,177,332	$ 3,980,121.82
$ 10,000 - $ 11,999	47,455	$ 521,741,484	$ 61,882,600	$ 113,157,073	$ 347,907,242	$ 10,307,727.53
$ 12,000 - $ 13,999	48,526	$ 631,067,049	$ 81,054,318	$ 127,674,033	$ 423,301,596	$ 14,345,248.02
$ 14,000 - $ 15,999	48,096	$ 721,052,866	$ 97,443,413	$ 138,352,555	$ 486,151,838	$ 18,379,166.79
$ 16,000 - $ 17,999	45,415	$ 771,385,332	$ 109,078,385	$ 141,024,327	$ 521,768,758	$ 21,489,624.06
$ 18,000 - $ 19,999	41,387	$ 785,187,613	$ 115,286,110	$ 138,690,075	$ 531,603,664	$ 23,315,326.40
$ 20,000 - $ 24,999	74,216	$ 1,652,229,936	$ 255,666,193	$ 276,738,290	$ 1,120,580,754	$ 53,773,840.37
$ 25,000 - $ 29,999	37,813	$ 1,028,294,935	$ 170,068,970	$ 162,190,648	$ 696,439,958	$ 37,124,257.16
$ 30,000 - $ 39,999	28,848	$ 981,316,209	$ 178,994,384	$ 146,080,453	$ 657,038,508	$ 39,210,885.31
$ 40,000 - $ 49,999	10,678	$ 473,727,310	$ 98,831,420	$ 64,876,352	$ 310,823,202	$ 21,099,542.32
$ 50,000 - $ 74,999	9,572	$ 573,322,628	$ 142,134,420	$ 74,559,983	$ 358,598,198	$ 27,647,145.30
$ 75,000 - $ 99,999	3,148	$ 269,447,895	$ 79,210,176	$ 33,458,680	$ 157,164,057	$ 13,639,571.11
$100,000 AND OVER	3,425	$ 572,140,618	$ 211,302,617	$ 67,343,675	$ 295,826,401	$ 30,065,223.82
NO AGI	145	$ 0	$ 24,696-	$ 44,134	$ 41,433	$ 1,245.49
TOTALS	639,328	$ 10,264,293,439	$ 1,712,380,382	$ 1,797,841,444	$ 6,775,884,043	$325,013,065.17

TABLE 17

TOTAL SINGLE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 999	0	$ 0	$ 0	$ 0	$ 0	$ .00
$ 1,000 - $ 1,999	3	$ 4,325	$ 1,694	$ 9,956	$ 1,275	$ .00
$ 2,000 - $ 2,999	4	$ 10,800	$ 912-	$ 16,923	$ 5,807	$ 60.63
$ 3,000 - $ 3,999	224	$ 789,454	$ 77,908	$ 334,679	$ 445,918	$ 1,707.41
$ 4,000 - $ 4,999	364	$ 1,653,123	$ 146,083	$ 618,259	$ 966,884	$ 4,243.98
$ 5,000 - $ 5,999	4,859	$ 26,693,112	$ 1,658,233	$ 11,902,517	$ 14,777,706	$ 147,546.81
$ 6,000 - $ 6,999	4,604	$ 29,901,867	$ 2,361,582	$ 12,195,529	$ 16,583,593	$ 234,342.78
$ 7,000 - $ 7,999	4,157	$ 31,163,289	$ 2,669,521	$ 11,561,382	$ 17,815,926	$ 324,913.82
$ 8,000 - $ 8,999	4,003	$ 34,024,523	$ 3,242,009	$ 11,786,130	$ 19,658,542	$ 417,850.87
$ 9,000 - $ 9,999	3,819	$ 36,253,739	$ 3,819,917	$ 11,284,190	$ 21,581,820	$ 524,714.63
$ 10,000 - $ 11,999	7,249	$ 79,610,810	$ 9,343,699	$ 21,424,577	$ 49,314,045	$ 1,416,040.66
$ 12,000 - $ 13,999	7,000	$ 90,576,858	$ 11,743,011	$ 21,506,256	$ 57,939,808	$ 1,934,919.10
$ 14,000 - $ 15,999	6,818	$ 102,123,065	$ 14,656,654	$ 21,496,128	$ 66,260,051	$ 2,498,591.25
$ 16,000 - $ 17,999	6,271	$ 106,436,744	$ 16,333,144	$ 20,395,442	$ 69,880,970	$ 2,897,216.19
$ 18,000 - $ 19,999	4,972	$ 94,192,907	$ 15,281,981	$ 17,177,552	$ 61,814,005	$ 2,723,151.48
$ 20,000 - $ 24,999	7,913	$ 175,597,515	$ 31,524,148	$ 28,805,755	$ 115,588,436	$ 5,580,791.23
$ 25,000 - $ 29,999	3,404	$ 92,443,790	$ 17,776,674	$ 14,236,340	$ 60,492,705	$ 3,227,489.68
$ 30,000 - $ 39,999	2,455	$ 83,597,351	$ 18,084,001	$ 11,994,668	$ 53,771,493	$ 3,218,885.77
$ 40,000 - $ 49,999	929	$ 41,194,767	$ 9,802,202	$ 5,381,619	$ 26,133,430	$ 1,758,318.71
$ 50,000 - $ 74,999	836	$ 50,041,701	$ 13,919,999	$ 6,619,562	$ 29,723,050	$ 2,266,231.32
$ 75,000 - $ 99,999	240	$ 20,275,498	$ 6,296,312	$ 2,576,619	$ 11,426,486	$ 973,922.13
$100,000 AND OVER	262	$ 48,797,394	$ 18,502,043	$ 6,433,062	$ 24,260,813	$ 2,486,938.05
NO AGI	6	$ 0	$ 1,137	$ 6,386	$ 0	$ .00
TOTALS	70,392	$ 1,145,782,672	$ 197,241,040	$ 237,763,531	$ 718,442,767	$ 32,637,876.50

TABLE 18

TOTAL MARRIED JOINT RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 999	4	$ 2,172	$ 5,304	$ 4,745	$ 242	$ .00
$ 1,000 - $ 1,999	2	$ 2,697	$ 7,433	$ 5,099	$ 0	$ .00
$ 2,000 - $ 2,999	5	$ 12,750	$ 1,048	$ 6,062	$ 5,732	$ .00
$ 3,000 - $ 3,999	17	$ 62,461	$ 24,445	$ 28,968	$ 31,968	$ 5.02
$ 4,000 - $ 4,999	103	$ 479,846	$ 15,543	$ 179,590	$ 286,750	$ 789.61
$ 5,000 - $ 5,999	4,481	$ 24,682,312	$ 1,311,256	$ 10,696,033	$ 13,280,112	$ 57,429.87
$ 6,000 - $ 6,999	4,445	$ 28,886,941	$ 1,859,110	$ 11,692,435	$ 15,957,423	$ 143,789.25
$ 7,000 - $ 7,999	4,145	$ 31,046,116	$ 2,265,420	$ 11,916,941	$ 17,535,703	$ 242,585.99
$ 8,000 - $ 8,999	3,970	$ 33,694,526	$ 2,745,884	$ 11,951,255	$ 19,468,530	$ 340,068.16
$ 9,000 - $ 9,999	3,796	$ 36,040,247	$ 3,188,150	$ 12,091,524	$ 21,183,680	$ 445,564.36
$ 10,000 - $ 11,999	7,736	$ 85,150,155	$ 7,986,510	$ 25,912,879	$ 51,851,952	$ 1,327,547.09
$ 12,000 - $ 13,999	8,265	$ 107,580,336	$ 10,717,464	$ 29,434,022	$ 67,975,290	$ 2,101,604.96
$ 14,000 - $ 15,999	8,841	$ 132,647,994	$ 13,697,757	$ 33,880,979	$ 85,599,855	$ 3,035,851.77
$ 16,000 - $ 17,999	9,248	$ 157,319,723	$ 16,803,732	$ 37,145,041	$ 103,653,696	$ 4,085,423.72
$ 18,000 - $ 19,999	9,417	$ 178,865,873	$ 20,294,663	$ 40,059,914	$ 118,773,892	$ 5,047,043.62
$ 20,000 - $ 24,999	20,657	$ 462,329,749	$ 57,139,567	$ 95,112,799	$ 310,468,909	$ 14,589,895.19
$ 25,000 - $ 29,999	13,365	$ 364,294,609	$ 50,286,973	$ 67,377,131	$ 246,868,614	$ 12,967,627.18
$ 30,000 - $ 39,999	11,539	$ 393,467,901	$ 62,538,039	$ 67,209,059	$ 264,184,627	$ 15,590,016.99
$ 40,000 - $ 49,999	4,094	$ 181,080,297	$ 34,022,953	$ 28,626,072	$ 119,028,335	$ 8,007,388.38
$ 50,000 - $ 74,999	3,255	$ 194,302,710	$ 44,002,667	$ 30,170,426	$ 121,606,172	$ 9,286,249.86
$ 75,000 - $ 99,999	980	$ 83,893,349	$ 23,518,542	$ 12,648,294	$ 48,086,389	$ 4,151,180.18
$100,000 AND OVER	952	$ 155,979,613	$ 57,832,920	$ 21,632,030	$ 78,116,952	$ 7,817,039.51
NO AGI	16	$ 0	$ 13,841	$ 2,736	$ 747	$ .00
TOTALS	119,333	$ 2,651,822,377	$ 410,279,221	$ 547,784,034	$ 1,703,965,570	$ 89,237,100.71

TABLE 19

TOTAL MARRIED SEPARATE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 999	13,602	$ 8,763,106	$ 162,417-	$ 1,745,916	$ 7,287,434	$ 2,279.47
$ 1,000 - $ 1,999	22,908	$ 34,341,811	$ 831,871	$ 6,827,276	$ 26,830,568	$ 1,562.37
$ 2,000 - $ 2,999	22,686	$ 56,738,284	$ 2,646,274	$ 11,917,373	$ 42,693,633	$ 64,704.59
$ 3,000 - $ 3,999	23,521	$ 82,316,821	$ 4,981,242	$ 17,800,843	$ 60,036,006	$ 340,893.07
$ 4,000 - $ 4,999	22,155	$ 99,491,879	$ 6,846,457	$ 21,149,482	$ 71,593,344	$ 724,207.37
$ 5,000 - $ 5,999	20,088	$ 110,266,263	$ 9,160,091	$ 23,609,378	$ 78,323,179	$ 1,134,252.53
$ 6,000 - $ 6,999	19,463	$ 126,418,178	$ 11,793,494	$ 25,326,679	$ 89,413,650	$ 1,683,075.14
$ 7,000 - $ 7,999	18,795	$ 140,833,558	$ 14,563,028	$ 27,773,056	$ 98,558,333	$ 2,183,086.71
$ 8,000 - $ 8,999	17,585	$ 149,277,186	$ 16,567,856	$ 28,883,915	$ 103,902,840	$ 2,584,744.22
$ 9,000 - $ 9,999	16,796	$ 159,527,938	$ 18,824,548	$ 30,335,031	$ 110,411,832	$ 3,009,842.83
$ 10,000 - $ 11,999	32,470	$ 356,980,519	$ 44,552,391	$ 65,819,617	$ 246,741,245	$ 7,564,139.78
$ 12,000 - $ 13,999	33,261	$ 432,509,815	$ 58,593,843	$ 76,733,755	$ 297,386,498	$ 10,308,723.96
$ 14,000 - $ 15,999	32,437	$ 486,281,807	$ 69,089,002	$ 82,975,448	$ 334,291,932	$ 12,844,723.77
$ 16,000 - $ 17,999	29,896	$ 507,628,865	$ 75,941,509	$ 83,483,844	$ 348,234,092	$ 14,506,984.15
$ 18,000 - $ 19,999	26,998	$ 512,128,833	$ 79,709,466	$ 81,452,609	$ 351,015,767	$ 15,545,131.30
$ 20,000 - $ 24,999	45,646	$ 1,014,302,672	$ 167,002,478	$ 152,819,736	$ 694,523,409	$ 33,603,153.95
$ 25,000 - $ 29,999	21,044	$ 571,556,536	$ 102,005,323	$ 80,577,177	$ 389,078,639	$ 20,929,140.30
$ 30,000 - $ 39,999	14,854	$ 504,250,957	$ 98,372,344	$ 66,876,726	$ 339,082,388	$ 20,401,982.55
$ 40,000 - $ 49,999	5,655	$ 251,452,246	$ 55,006,265	$ 30,868,661	$ 165,661,437	$ 11,333,835.23
$ 50,000 - $ 74,999	5,481	$ 328,978,217	$ 84,211,754	$ 37,769,995	$ 207,268,976	$ 16,094,664.12
$ 75,000 - $ 99,999	1,928	$ 165,279,048	$ 49,395,322	$ 18,233,767	$ 97,651,182	$ 8,514,468.80
$100,000 AND OVER	2,211	$ 367,363,811	$ 134,967,654	$ 39,278,583	$ 193,448,636	$ 19,761,246.26
NO AGI	123	$ 0	$ 39,674-	$ 35,012	$ 40,686	$ 1,245.49
TOTALS	449,603	$ 6,466,688,350	$ 1,104,867,121	$ 1,012,293,879	$ 4,353,475,706	$203,138,087.96

TABLE 20

TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 999	38,753	$ 23,879,673	$ 374,435	$ 3,588,405	$ 20,399,470	$ 309.55
$ 1,000 - $ 1,999	71,581	$ 108,252,835	$ 2,854,611	$ 15,845,507	$ 90,013,451	$ 1,139.80
$ 2,000 - $ 2,999	78,138	$ 195,358,044	$ 6,253,006	$ 28,385,846	$ 161,116,021	$ 56,565.98
$ 3,000 - $ 3,999	76,705	$ 267,976,468	$ 11,045,827	$ 38,499,425	$ 218,706,436	$ 760,949.81
$ 4,000 - $ 4,999	72,301	$ 324,788,940	$ 15,326,561	$ 46,424,367	$ 263,321,953	$ 1,331,277.28
$ 5,000 - $ 5,999	54,723	$ 300,875,183	$ 23,167,027	$ 41,668,882	$ 236,315,886	$ 3,703,286.41
$ 6,000 - $ 6,999	53,254	$ 345,872,025	$ 29,750,592	$ 47,419,438	$ 268,929,368	$ 5,527,431.43
$ 7,000 - $ 7,999	50,116	$ 375,545,123	$ 35,747,878	$ 50,954,801	$ 289,065,270	$ 6,929,868.58
$ 8,000 - $ 8,999	45,874	$ 389,585,757	$ 40,078,372	$ 52,084,707	$ 297,531,492	$ 7,929,805.52
$ 9,000 - $ 9,999	40,929	$ 388,440,256	$ 42,668,661	$ 49,619,899	$ 296,268,471	$ 8,671,086.52
$ 10,000 - $ 11,999	72,681	$ 797,457,978	$ 95,505,783	$ 91,772,505	$ 610,359,025	$ 20,262,759.80
$ 12,000 - $ 13,999	60,190	$ 780,215,202	$ 100,785,582	$ 80,810,214	$ 598,718,895	$ 22,663,417.23
$ 14,000 - $ 15,999	47,690	$ 713,162,735	$ 97,647,284	$ 69,411,862	$ 546,200,857	$ 22,765,983.29
$ 16,000 - $ 17,999	36,604	$ 620,710,332	$ 89,047,704	$ 58,589,321	$ 473,245,309	$ 21,121,313.87
$ 18,000 - $ 19,999	28,691	$ 543,824,364	$ 79,736,030	$ 51,545,665	$ 412,634,440	$ 19,414,578.03
$ 20,000 - $ 24,999	42,834	$ 949,810,279	$ 144,582,755	$ 89,965,064	$ 715,375,641	$ 36,456,667.35
$ 25,000 - $ 29,999	18,108	$ 491,415,330	$ 76,599,429	$ 41,816,788	$ 373,113,122	$ 21,192,425.09
$ 30,000 - $ 39,999	12,379	$ 420,534,448	$ 69,503,907	$ 28,484,516	$ 322,884,708	$ 20,780,157.37
$ 40,000 - $ 49,999	4,213	$ 186,451,612	$ 32,753,341	$ 9,568,667	$ 144,135,105	$ 10,653,946.87
$ 50,000 - $ 74,999	2,851	$ 167,340,438	$ 32,889,147	$ 6,405,569	$ 128,321,676	$ 10,730,499.31
$ 75,000 - $ 99,999	562	$ 47,591,668	$ 11,846,223	$ 1,213,522	$ 34,550,340	$ 3,217,034.63
$100,000 AND OVER	268	$ 37,074,650	$ 11,412,381	$ 539,151	$ 25,136,512	$ 2,616,946.79
NO AGI	22,841	$ 0	$ 715,266	$ 192,383	$ 546,502	$ 1,092.08
TOTALS	932,286	$ 8,476,163,380	$ 1,050,291,802	$ 904,806,504	$ 6,526,889,950	$246,788,542.59

TABLE 21

TOTAL SINGLE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 999	28,369	$ 17,474,849	$ 247,318	$ 2,595,749	$ 14,808,655	$ .00
$ 1,000 - $ 1,999	49,836	$ 75,056,014	$ 2,055,283	$ 10,969,227	$ 62,315,865	$ 9.36
$ 2,000 - $ 2,999	49,374	$ 122,583,566	$ 3,663,141	$ 17,901,550	$ 101,608,877	$ 3,301.23
$ 3,000 - $ 3,999	45,244	$ 157,776,698	$ 6,074,624	$ 22,708,037	$ 129,127,045	$ 419,091.17
$ 4,000 - $ 4,999	39,499	$ 177,185,556	$ 7,836,602	$ 25,408,633	$ 144,112,925	$ 532,142.13
$ 5,000 - $ 5,999	29,675	$ 163,058,580	$ 12,851,931	$ 22,534,273	$ 127,789,902	$ 2,074,583.45
$ 6,000 - $ 6,999	28,297	$ 183,679,646	$ 16,430,936	$ 25,083,570	$ 142,244,631	$ 3,000,762.75
$ 7,000 - $ 7,999	25,676	$ 192,354,929	$ 19,104,096	$ 25,977,382	$ 147,328,507	$ 3,601,800.07
$ 8,000 - $ 8,999	22,769	$ 193,305,649	$ 20,827,406	$ 25,733,167	$ 146,774,472	$ 3,940,339.04
$ 9,000 - $ 9,999	19,853	$ 188,312,819	$ 22,058,032	$ 23,824,278	$ 142,497,477	$ 4,209,994.34
$ 10,000 - $ 11,999	32,796	$ 359,192,524	$ 46,107,991	$ 40,189,285	$ 272,943,877	$ 9,163,309.86
$ 12,000 - $ 13,999	24,093	$ 311,244,904	$ 44,282,573	$ 30,187,590	$ 237,431,516	$ 9,075,518.03
$ 14,000 - $ 15,999	17,055	$ 254,673,503	$ 39,152,216	$ 21,905,313	$ 193,640,591	$ 8,149,533.42
$ 16,000 - $ 17,999	11,309	$ 191,458,523	$ 31,620,282	$ 14,850,719	$ 144,991,558	$ 6,539,282.94
$ 18,000 - $ 19,999	7,292	$ 137,980,310	$ 24,137,533	$ 9,878,615	$ 104,007,448	$ 4,951,851.32
$ 20,000 - $ 24,999	8,263	$ 182,074,320	$ 33,982,523	$ 11,823,261	$ 136,300,609	$ 7,005,843.64
$ 25,000 - $ 29,999	2,549	$ 68,980,692	$ 13,587,630	$ 3,740,288	$ 51,691,395	$ 2,944,048.60
$ 30,000 - $ 39,999	1,508	$ 51,047,980	$ 10,415,854	$ 2,180,852	$ 38,515,514	$ 2,474,357.18
$ 40,000 - $ 49,999	433	$ 19,136,060	$ 4,148,974	$ 603,000	$ 14,384,212	$ 1,054,853.53
$ 50,000 - $ 74,999	291	$ 17,124,223	$ 4,012,752	$ 414,000	$ 12,721,771	$ 1,060,559.17
$ 75,000 - $ 99,999	68	$ 5,902,036	$ 1,743,820	$ 97,200	$ 4,065,948	$ 377,881.91
$100,000 AND OVER	33	$ 5,270,424	$ 1,496,830	$ 46,800	$ 3,726,794	$ 402,523.98
NO AGI	7,517	$ 0	$ 5,763	$ 37,554	$ 218,631	$ 80.86
TOTALS	451,799	$ 3,075,913,805	$ 365,844,110	$ 338,690,343	$ 2,373,248,220	$ 71,021,667.98

TABLE 22

RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED JOINT ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 999	5,274	$ 2,569,858	$ 67,032	$ 453,521	$ 2,586,302	$ .00
$ 1,000 - $ 1,999	7,438	$ 11,288,592	$ 263,203	$ 1,667,763	$ 9,473,557	$ 45.50
$ 2,000 - $ 2,999	9,219	$ 23,158,790	$ 539,246	$ 3,406,401	$ 19,333,133	$ 26.64
$ 3,000 - $ 3,999	11,349	$ 39,893,455	$ 978,665	$ 5,843,054	$ 33,146,635	$ 4,233.66
$ 4,000 - $ 4,999	13,460	$ 60,671,585	$ 1,601,898	$ 8,864,498	$ 50,274,562	$ 25,110.11
$ 5,000 - $ 5,999	6,435	$ 35,403,315	$ 2,208,103	$ 4,998,099	$ 28,342,832	$ 331,577.48
$ 6,000 - $ 6,999	6,291	$ 40,857,442	$ 2,551,955	$ 5,759,875	$ 32,662,057	$ 561,448.28
$ 7,000 - $ 7,999	6,218	$ 46,653,450	$ 3,122,966	$ 6,547,568	$ 37,122,268	$ 792,991.91
$ 8,000 - $ 8,999	6,272	$ 53,313,135	$ 3,681,112	$ 7,448,052	$ 42,225,551	$ 1,033,439.99
$ 9,000 - $ 9,999	5,917	$ 56,219,495	$ 3,895,897	$ 7,852,084	$ 44,513,564	$ 1,229,264.55
$ 10,000 - $ 11,999	11,967	$ 131,688,463	$ 10,353,741	$ 18,212,167	$ 103,239,864	$ 3,276,186.67
$ 12,000 - $ 13,999	12,592	$ 163,747,735	$ 13,923,412	$ 22,469,262	$ 127,372,252	$ 4,661,821.16
$ 14,000 - $ 15,999	12,924	$ 193,752,456	$ 18,612,348	$ 26,274,054	$ 148,932,613	$ 6,030,197.45
$ 16,000 - $ 17,999	12,414	$ 211,006,226	$ 22,457,917	$ 28,296,144	$ 160,412,232	$ 6,979,732.22
$ 18,000 - $ 19,999	12,069	$ 225,166,327	$ 25,883,081	$ 30,477,664	$ 172,850,257	$ 7,949,081.84
$ 20,000 - $ 24,999	22,219	$ 485,131,432	$ 62,017,688	$ 63,334,240	$ 369,845,718	$ 18,553,180.26
$ 25,000 - $ 29,999	10,867	$ 295,239,253	$ 39,906,849	$ 32,452,617	$ 222,921,674	$ 12,519,183.28
$ 30,000 - $ 39,999	7,420	$ 251,946,125	$ 36,453,879	$ 22,168,786	$ 193,543,104	$ 12,358,513.87
$ 40,000 - $ 49,999	2,475	$ 109,454,701	$ 16,803,926	$ 7,401,807	$ 85,252,260	$ 6,294,317.76
$ 50,000 - $ 74,999	1,634	$ 96,027,207	$ 16,453,930	$ 4,883,968	$ 74,917,834	$ 6,285,694.76
$ 75,000 - $ 99,999	293	$ 24,708,828	$ 5,764,192	$ 875,122	$ 18,082,999	$ 1,684,000.59
$100,000 AND OVER	119	$ 16,879,679	$ 5,487,178	$ 353,151	$ 11,052,744	$ 1,148,112.31
NO AGI	14,409	$ 0	$ 679,563	$ 36,961	$ 232,642	$ .00
TOTALS	199,275	$ 2,585,217,549	$ 293,707,781	$ 310,076,858	$ 1,988,336,654	$ 91,708,160.29

TABLE 23

TOTAL MARRIED SEPARATE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 999	5,110	$ 3,434,966	$ 60,085	$ 539,135	$ 3,004,513	$ 309.55
$ 1,000 - $ 1,999	14,307	$ 21,868,229	$ 536,125	$ 3,208,517	$ 18,224,029	$ 1,084.94
$ 2,000 - $ 2,999	19,545	$ 49,175,688	$ 2,050,619	$ 7,077,895	$ 40,174,011	$ 53,238.11
$ 3,000 - $ 3,999	20,112	$ 70,306,315	$ 3,992,538	$ 9,948,334	$ 56,432,756	$ 337,624.98
$ 4,000 - $ 4,999	19,342	$ 86,931,799	$ 5,888,061	$ 12,151,236	$ 68,934,466	$ 774,025.04
$ 5,000 - $ 5,999	18,613	$ 102,413,288	$ 8,106,993	$ 14,136,510	$ 80,183,152	$ 1,307,125.48
$ 6,000 - $ 6,999	18,666	$ 121,334,937	$ 10,767,701	$ 16,575,993	$ 94,022,680	$ 1,965,220.40
$ 7,000 - $ 7,999	18,222	$ 136,536,744	$ 13,520,816	$ 18,429,851	$ 104,614,495	$ 2,535,076.60
$ 8,000 - $ 8,999	16,833	$ 142,967,013	$ 15,569,854	$ 18,903,488	$ 108,531,469	$ 2,916,026.49
$ 9,000 - $ 9,999	15,159	$ 143,907,942	$ 16,714,732	$ 17,943,537	$ 109,257,430	$ 3,231,827.63
$ 10,000 - $ 11,999	27,918	$ 306,576,951	$ 39,044,051	$ 33,371,053	$ 234,175,284	$ 7,823,263.27
$ 12,000 - $ 13,999	23,505	$ 304,622,563	$ 42,579,597	$ 28,153,362	$ 233,915,127	$ 8,926,078.04
$ 14,000 - $ 15,999	17,711	$ 264,736,776	$ 39,882,720	$ 21,232,495	$ 203,627,653	$ 8,586,252.42
$ 16,000 - $ 17,999	12,681	$ 218,245,583	$ 34,969,505	$ 15,442,458	$ 167,841,519	$ 7,602,298.71
$ 18,000 - $ 19,999	9,330	$ 176,677,727	$ 29,715,416	$ 11,189,386	$ 135,776,735	$ 6,513,644.87
$ 20,000 - $ 24,999	12,352	$ 272,604,527	$ 48,582,544	$ 14,807,563	$ 209,229,314	$ 10,897,643.45
$ 25,000 - $ 29,999	4,692	$ 127,195,385	$ 23,104,950	$ 5,623,883	$ 98,500,053	$ 5,729,193.21
$ 30,000 - $ 39,999	3,451	$ 117,540,343	$ 22,634,174	$ 4,134,878	$ 90,826,090	$ 5,947,286.32
$ 40,000 - $ 49,999	1,305	$ 57,860,851	$ 11,800,441	$ 1,563,860	$ 44,498,633	$ 3,304,775.58
$ 50,000 - $ 74,999	926	$ 54,189,008	$ 12,422,465	$ 1,107,601	$ 40,682,071	$ 3,384,245.38
$ 75,000 - $ 99,999	201	$ 16,980,804	$ 4,338,211	$ 241,200	$ 12,401,393	$ 1,155,152.13
$100,000 AND OVER	116	$ 14,924,547	$ 4,428,373	$ 139,200	$ 10,356,974	$ 1,066,310.50
NO AGI	915	$ 0	$ 29,940	$ 117,868	$ 95,229	$ 1,011.22
TOTALS	281,212	$ 2,811,032,026	$ 390,739,911	$ 256,039,303	$ 2,165,305,076	$ 84,058,714.32

TABLE 24
TOTAL PAY AND NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	75,818	$ 78,021,942	$ 7,962,569	$ 46,892,103	92,775	11,096	$ .00
$ 1,000 - $ 1,999	127,538	$ 268,016,938	$ 17,477,558	$ 192,663,758	159,282	16,635	$ 3,040.34
$ 2,000 - $ 2,999	136,659	$ 464,124,136	$ 30,561,131	$ 341,909,868	183,792	24,850	$ 935,451.83
$ 3,000 - $ 3,999	132,991	$ 628,530,948	$ 44,476,351	$ 465,438,556	194,004	33,582	$ 3,244,794.51
$ 4,000 - $ 4,999	119,558	$ 732,590,145	$ 55,555,748	$ 535,636,021	166,256	34,426	$ 8,389,046.09
$ 5,000 - $ 5,999	109,522	$ 829,584,543	$ 84,853,211	$ 601,696,377	145,505	36,893	$ 13,537,743.78
$ 6,000 - $ 6,999	98,242	$ 884,760,613	$ 98,900,001	$ 637,064,840	129,924	39,801	$ 16,791,282.86
$ 7,000 - $ 7,999	84,267	$ 880,939,596	$ 106,140,116	$ 631,544,297	111,567	42,184	$ 18,744,059.95
$ 8,000 - $ 8,999	80,294	$ 949,504,666	$ 120,503,359	$ 682,219,852	105,575	47,113	$ 22,541,378.92
$ 9,000 - $ 9,999	76,049	$ 1,005,133,367	$ 133,157,807	$ 722,202,123	100,198	52,940	$ 25,938,863.44
$ 10,000 - $ 14,999	286,566	$ 4,906,820,619	$ 709,251,641	$ 3,511,927,356	391,809	288,222	$150,883,176.30
$ 15,000 - $ 19,999	125,056	$ 2,992,678,707	$ 470,868,261	$ 2,132,846,547	185,430	175,308	$108,992,082.86
$ 20,000 - $ 24,999	43,061	$ 1,336,923,433	$ 225,149,007	$ 952,291,447	67,769	64,083	$ 55,509,696.95
$ 25,000 - $ 29,999	18,562	$ 709,270,498	$ 126,944,122	$ 504,785,000	29,769	26,904	$ 32,679,790.26
$ 30,000 - $ 39,999	15,974	$ 777,336,107	$ 153,392,449	$ 545,997,070	25,472	23,085	$ 39,796,227.60
$ 40,000 - $ 49,999	6,168	$ 399,288,388	$ 88,793,526	$ 273,374,576	9,657	9,090	$ 22,406,886.20
$ 50,000 - $ 74,999	4,955	$ 448,754,745	$ 114,046,173	$ 294,045,333	7,681	7,531	$ 26,809,681.64
$ 75,000 AND OVER	2,009	$ 383,797,578	$ 122,768,365	$ 230,238,869	3,023	2,790	$ 24,598,404.14
NO TAXABLE INCOME	28,325	$ 63,570,850	$ 41,870,789	0	52,549	24,665	$ .00
TOTALS	1,571,614	$ 18,740,456,819	$ 2,762,672,184	$ 13,302,773,993	2,162,037	961,202	$571,801,607.76

TABLE 25
TOTAL PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	0	$ 0	$ 0	0	0	0	$ .00
$ 1,000 - $ 1,999	4,767	$ 12,526,830	$ 996,288	9,279,519	4,767	0	$ 3,040.34
$ 2,000 - $ 2,999	68,059	$ 241,519,207	$ 19,954,508	175,062,000	74,906	3,673	$ 935,451.83
$ 3,000 - $ 3,999	85,425	$ 423,746,630	$ 39,292,701	299,738,197	107,797	15,576	$ 3,244,794.51
$ 4,000 - $ 4,999	109,970	$ 685,928,481	$ 65,683,730	495,803,183	147,606	30,139	$ 8,389,046.09
$ 5,000 - $ 5,999	109,080	$ 826,411,644	$ 84,721,206	599,264,158	144,955	36,669	$ 13,537,743.78
$ 6,000 - $ 6,999	97,860	$ 881,313,405	$ 98,568,993	634,585,627	129,480	39,674	$ 16,791,282.86
$ 7,000 - $ 7,999	84,003	$ 878,161,487	$ 105,867,777	629,572,728	111,254	42,067	$ 18,744,059.95
$ 8,000 - $ 8,999	80,106	$ 947,609,396	$ 120,207,148	680,624,662	105,371	47,044	$ 22,541,378.92
$ 9,000 - $ 9,999	75,872	$ 1,002,666,112	$ 132,785,867	720,526,132	100,003	52,866	$ 25,938,863.44
$ 10,000 - $ 14,999	286,133	$ 4,899,201,505	$ 707,981,900	3,506,768,031	391,312	287,878	$150,883,176.30
$ 15,000 - $ 19,999	124,985	$ 2,990,964,585	$ 470,576,730	2,131,661,621	185,346	175,255	$108,992,082.86
$ 20,000 - $ 24,999	43,040	$ 1,336,177,766	$ 224,990,982	951,816,354	67,739	64,052	$ 55,509,696.95
$ 25,000 - $ 29,999	18,554	$ 708,955,490	$ 126,883,503	504,568,339	29,759	26,896	$ 32,679,790.26
$ 30,000 - $ 39,999	15,965	$ 776,913,034	$ 153,334,593	545,684,011	25,458	23,068	$ 39,796,227.69
$ 40,000 - $ 49,999	6,167	$ 399,235,552	$ 88,793,526	273,327,632	9,655	9,090	$ 22,406,886.20
$ 50,000 - $ 74,999	4,953	$ 448,579,802	$ 114,010,210	293,921,399	7,678	7,531	$ 26,809,681.64
$ 75,000 AND OVER	2,008	$ 383,793,802	$ 123,075,672	229,928,986	3,021	2,790	$ 24,598,404.14
NO TAXABLE INCOME	0	$ 0	$ 0	0	0	0	$ .00
TOTALS	1,216,947	$ 17,844,104,728	$ 2,677,725,334	12,682,132,579	1,646,107	864,271	$571,801,607.76

TABLE 26
TOTAL NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	75,818	$ 78,021,942	$ 7,962,569	$ 46,892,103	92,775	11,096	$ .00
$ 1,000 - $ 1,999	122,771	$ 255,090,108	$ 16,481,270	$ 183,384,239	154,515	16,635	$ .00
$ 2,000 - $ 2,999	68,600	$ 222,604,925	$ 10,606,623	$ 166,847,868	108,886	21,177	$ .00
$ 3,000 - $ 3,999	47,566	$ 207,784,318	$ 5,183,650	$ 165,700,359	86,207	18,003	$ .00
$ 4,000 - $ 4,999	9,588	$ 47,061,664	$ 127,982-	$ 39,832,838	18,650	4,287	$ .00
$ 5,000 - $ 5,999	442	$ 3,172,899	$ 132,005	$ 2,432,219	550	224	$ .00
$ 6,000 - $ 6,999	382	$ 3,447,208	$ 331,008	$ 2,479,213	444	127	$ .00
$ 7,000 - $ 7,999	264	$ 2,778,109	$ 272,339	$ 1,971,569	313	117	$ .00
$ 8,000 - $ 8,999	188	$ 2,255,270	$ 296,211	$ 1,595,190	204	69	$ .00
$ 9,000 - $ 9,999	177	$ 2,467,255	$ 371,940	$ 1,675,991	195	74	$ .00
$ 10,000 - $ 14,999	433	$ 7,619,114	$ 1,269,741	$ 5,159,325	497	344	$ .00
$ 15,000 - $ 19,999	71	$ 1,714,122	$ 291,531	$ 1,184,926	84	53	$ .00
$ 20,000 - $ 24,999	21	$ 745,667	$ 158,025	$ 475,093	30	31	$ .00
$ 25,000 - $ 29,999	8	$ 315,008	$ 60,619	$ 216,661	10	8	$ .00
$ 30,000 - $ 39,999	9	$ 423,073	$ 57,856	$ 313,059	14	17	$ .00
$ 40,000 - $ 49,999	1	$ 52,836	$ 0	$ 46,944	2	0	$ .00
$ 50,000 - $ 74,999	2	$ 174,943	$ 35,963	$ 123,934	3	0	$ .00
$ 75,000 AND OVER	1	$ 3,776	$ 307,307-	$ 309,883	2	0	$ .00
NO TAXABLE INCOME	28,325	$ 63,579,850	$ 41,870,789	$ 0	52,549	24,669	$ .00
TOTALS	354,667	$ 896,352,091	$ 84,946,850	$ 620,641,414	515,930	96,931	$ .00

TABLE 27
TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $0 - $4,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	73,936	$ 61,367,670	$ 3,439,750	$ 45,860,978	69,115	9,790	$ .00
$ 1,000 - $ 1,999	123,970	$ 238,190,303	$ 9,919,724	$ 187,076,802	152,751	14,399	$ 2,944.77
$ 2,000 - $ 2,999	128,601	$ 404,396,944	$ 18,430,766	$ 321,148,649	169,628	20,399	$ 885,425.16
$ 3,000 - $ 3,999	101,992	$ 433,023,348	$ 16,727,548	$ 352,310,380	147,435	21,864	$ 2,111,804.23
$ 4,000 - $ 4,999	13,461	$ 64,582,205	$ 730,580-	$ 55,922,843	22,430	4,923	$ 272,479.28
$ 5,000 - $ 5,999	143	$ 556,453	$ 365,229-	$ 775,538	210	115	$ 8,169.75
$ 6,000 - $ 6,999	41	$ 146,855	$ 160,043-	$ 261,964	61	15	$ 2,840.95
$ 7,000 - $ 7,999	30	$ 105,276	$ 157,003-	$ 223,331	49	21	$ 1,325.30
$ 8,000 - $ 8,999	14	$ 35,984	$ 104,041-	$ 120,504	18	8	$ 1,768.08
$ 9,000 - $ 9,999	6	$ 20,068	$ 46,179-	$ 57,334	7	6	$ 1,141.40
$ 10,000 - $ 14,999	8	$ 9,380	$ 103,916-	$ 99,083	13	10	$ 1,129.38
$ 15,000 - $ 19,999	4	$ 6,945	$ 63,637-	$ 64,637	6	4	$ 1,547.00
$ 20,000 - $ 24,999	3	$ 4,426	$ 72,336-	$ 65,425	4	3	$ 2,458.21
$ 25,000 - $ 29,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 30,000 - $ 39,999	1	$ 0	$ 42,061-	$ 33,480	2	1	$ .00
$ 40,000 - $ 49,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 50,000 - $ 74,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 75,000 AND OVER	1	$ 3,776	$ 307,307-	$ 309,883	2	0	$ .00
NO TAXABLE INCOME	23,851	$ 2,475,849	$ 5,601,527	$ 0	43,094	22,074	$ .00
TOTALS	466,062	$ 1,204,925,489	$ 51,966,983	$ 964,330,831	625,825	93,636	$ 3,293,033.51

TABLE 28

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME $5,000 - $9,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	1,391	$ 5,469,392	$ 2,054,838	$ 769,431	2,688	1,008	$ .00
$ 1,000 - $ 1,999	2,893	$ 19,205,210	$ 3,686,728	$ 4,544,687	5,269	1,805	$ 83.00
$ 2,000 - $ 2,999	7,071	$ 45,187,360	$ 7,256,666	$ 18,253,204	12,337	3,714	$ 45,941.78
$ 3,000 - $ 3,999	29,494	$ 174,555,625	$ 21,742,297	$ 107,823,678	43,891	10,357	$ 1,096,422.10
$ 4,000 - $ 4,999	103,409	$ 632,349,651	$ 56,851,821	$ 467,511,586	138,385	27,048	$ 7,941,740.35
$ 5,000 - $ 5,999	104,169	$ 762,962,254	$ 70,875,236	$ 571,931,479	137,104	32,269	$ 12,931,218.72
$ 6,000 - $ 6,999	84,729	$ 723,851,926	$ 70,542,440	$ 548,134,066	110,698	30,416	$ 14,502,220.76
$ 7,000 - $ 7,999	38,547	$ 360,908,564	$ 28,729,557	$ 284,061,277	53,602	19,870	$ 8,301,290.97
$ 8,000 - $ 8,999	4,750	$ 45,283,933	$ 25,105-	$ 39,473,673	7,229	4,164	$ 1,270,374.29
$ 9,000 - $ 9,999	299	$ 2,802,504	$ 354,514-	$ 2,794,001	390	210	$ 100,472.54
$ 10,000 - $ 14,999	92	$ 806,947	$ 368,168-	$ 1,018,426	124	98	$ 41,775.26
$ 15,000 - $ 19,999	9	$ 75,136	$ 93,378-	$ 150,001	14	17	$ 7,631.15
$ 20,000 - $ 24,999	3	$ 25,578	$ 48,092-	$ 66,970	6	3	$ 3,969.17
$ 25,000 - $ 29,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 30,000 - $ 39,999	1	$ 7,635	$ 27,115-	$ 30,877	2	1	$ 2,146.34
$ 40,000 - $ 49,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 50,000 - $ 74,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	3,045	$ 21,456,504	$ 6,619,418	$ 0	6,470	1,397	$ .00
TOTALS	379,902	$ 2,799,028,219	$ 267,442,629	$ 2,046,563,356	518,209	132,417	$ 46,233,286.43

TABLE 29

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME $10,000 - $24,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	463	$ 6,113,465	$ 1,858,196	$ 245,985	935	276	$ .00
$ 1,000 - $ 1,999	628	$ 8,439,211	$ 2,595,983	$ 972,373	1,177	396	$ 12.57
$ 2,000 - $ 2,999	933	$ 12,411,601	$ 3,547,392	$ 2,369,497	1,726	693	$ 3,842.61
$ 3,000 - $ 3,999	1,443	$ 18,841,170	$ 4,926,721	$ 5,087,308	2,568	1,252	$ 35,124.11
$ 4,000 - $ 4,999	2,619	$ 33,441,739	$ 8,017,448	$ 11,889,162	4,317	2,391	$ 170,430.19
$ 5,000 - $ 5,999	5,115	$ 62,739,033	$ 12,691,003	$ 28,468,465	8,030	4,431	$ 597,468.81
$ 6,000 - $ 6,999	13,359	$ 156,878,745	$ 26,742,008	$ 87,934,713	18,960	9,274	$ 2,267,926.28
$ 7,000 - $ 7,999	45,550	$ 514,732,264	$ 74,959,865	$ 346,211,509	57,692	22,123	$ 10,411,523.96
$ 8,000 - $ 8,999	75,365	$ 898,889,996	$ 118,169,660	$ 641,223,597	98,034	42,790	$ 21,224,271.14
$ 9,000 - $ 9,999	75,525	$ 994,459,841	$ 130,234,582	$ 717,260,853	99,435	52,472	$ 25,762,872.84
$ 10,000 - $ 14,999	283,041	$ 4,801,038,056	$ 676,984,443	$ 3,465,336,851	386,338	284,372	$148,809,510.49
$ 15,000 - $ 19,999	85,363	$ 1,886,750,780	$ 257,057,342	$ 1,410,628,273	126,350	120,629	$ 70,949,986.81
$ 20,000 - $ 24,999	3,237	$ 76,142,495	$ 776,978	$ 68,756,630	4,878	3,959	$ 3,965,918.44
$ 25,000 - $ 29,999	43	$ 968,488	$ 269,436-	$ 1,142,651	55	58	$ 72,785.51
$ 30,000 - $ 39,999	7	$ 151,871	$ 103,163-	$ 233,989	10	16	$ 16,914.66
$ 40,000 - $ 49,999	2	$ 44,563	$ 51,971-	$ 86,163	2	1	$ 7,064.32
$ 50,000 - $ 74,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	1,092	$ 15,801,852	$ 9,579,106	$ 0	2,296	825	$ .00
TOTALS	593,785	$ 9,487,845,170	$ 1,327,716,157	$ 6,787,848,019	812,793	545,962	$284,295,652.74

TABLE 30

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME $25,000 - $49,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	21	$ 668,407	$ 367,769	$ 11,841	38	18	$ .00
$ 1,000 - $ 1,999	38	$ 1,250,455	$ 793,964	$ 57,033	66	31	$ .00
$ 2,000 - $ 2,999	44	$ 1,443,901	$ 893,255	$ 112,839	80	32	$ 224.09
$ 3,000 - $ 3,999	57	$ 1,757,462	$ 856,700	$ 199,863	104	62	$ 1,312.63
$ 4,000 - $ 4,999	56	$ 1,782,114	$ 1,020,417	$ 252,726	101	55	$ 3,473.82
$ 5,000 - $ 5,999	84	$ 2,612,855	$ 1,289,767	$ 459,621	145	67	$ 9,572.05
$ 6,000 - $ 6,999	102	$ 3,191,207	$ 1,515,656	$ 663,843	187	80	$ 16,552.42
$ 7,000 - $ 7,999	121	$ 3,805,586	$ 1,767,166	$ 905,823	197	145	$ 25,914.89
$ 8,000 - $ 8,999	153	$ 4,630,615	$ 1,911,055	$ 1,299,650	274	138	$ 41,638.92
$ 9,000 - $ 9,999	196	$ 6,189,554	$ 2,537,688	$ 1,870,704	329	215	$ 66,634.77
$ 10,000 - $ 14,999	3,297	$ 95,969,665	$ 27,943,958	$ 43,851,496	5,122	3,589	$ 1,960,781.67
$ 15,000 - $ 19,999	39,460	$ 1,090,876,822	$ 206,701,675	$ 718,086,554	58,718	54,408	$ 37,827,749.21
$ 20,000 - $ 24,999	39,364	$ 1,231,067,050	$ 211,738,435	$ 873,043,935	62,193	59,598	$ 50,927,784.22
$ 25,000 - $ 29,999	17,538	$ 648,398,260	$ 105,201,850	$ 476,247,599	28,227	25,661	$ 30,817,152.58
$ 30,000 - $ 39,999	10,236	$ 431,662,555	$ 54,795,999	$ 342,028,201	16,666	14,841	$ 24,692,169.23
$ 40,000 - $ 49,999	1,042	$ 48,422,625	$ 1,117,129	$ 44,527,423	1,701	1,568	$ 3,595,820.13
$ 50,000 - $ 74,999	13	$ 584,251	$ 191,983-	$ 731,578	20	10	$ 65,940.45
$ 75,000 AND OVER	1	$ 49,594	$ 35,480-	$ 83,874	1	1	$ 8,493.04
NO TAXABLE INCOME	216	$ 7,376,854	$ 6,526,431	$ 0	435	245	$ .00
TOTALS	112,039	$ 3,581,729,844	$ 626,751,451	$ 2,504,434,603	174,604	160,772	$150,061,214.12

TABLE 31

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME $50,000 AND OVER

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	7	$ 403,008	$ 242,016	$ 3,868	9	4	$ .00
$ 1,000 - $ 1,999	8	$ 831,755	$ 481,159	$ 12,863	19	4	$ .00
$ 2,000 - $ 2,999	10	$ 704,330	$ 433,052	$ 25,679	21	13	$ 18.19
$ 3,000 - $ 3,999	5	$ 353,343	$ 223,085	$ 17,327	6	7	$ 131.44
$ 4,000 - $ 4,999	13	$ 834,436	$ 396,642	$ 59,704	23	8	$ 922.45
$ 5,000 - $ 5,999	11	$ 713,948	$ 362,434	$ 61,274	16	11	$ 1,314.45
$ 6,000 - $ 6,999	11	$ 691,880	$ 359,940	$ 70,254	18	12	$ 1,742.45
$ 7,000 - $ 7,999	19	$ 1,387,903	$ 840,531	$ 142,357	27	25	$ 4,004.83
$ 8,000 - $ 8,999	12	$ 964,138	$ 551,790	$ 102,428	20	13	$ 3,326.49
$ 9,000 - $ 9,999	23	$ 1,661,400	$ 786,230	$ 219,231	37	33	$ 7,741.89
$ 10,000 - $ 14,999	128	$ 8,996,571	$ 4,795,324	$ 1,621,500	212	153	$ 69,979.50
$ 15,000 - $ 19,999	220	$ 14,969,020	$ 7,266,259	$ 3,917,082	342	250	$ 205,168.69
$ 20,000 - $ 24,999	454	$ 29,683,884	$ 12,754,022	$ 10,358,487	688	520	$ 609,566.91
$ 25,000 - $ 29,999	981	$ 54,903,750	$ 22,011,708	$ 27,394,750	1,487	1,185	$ 1,789,852.17
$ 30,000 - $ 39,999	5,729	$ 345,514,042	$ 98,768,789	$ 203,670,523	8,792	8,226	$ 15,084,997.46
$ 40,000 - $ 49,999	5,124	$ 350,821,196	$ 87,728,368	$ 228,760,990	7,954	7,521	$ 18,804,001.75
$ 50,000 - $ 74,999	4,942	$ 448,170,494	$ 114,238,156	$ 293,313,755	7,661	7,521	$ 26,743,741.19
$ 75,000 AND OVER	2,007	$ 383,744,208	$ 123,111,152	$ 229,845,112	3,020	2,789	$ 24,589,911.10
NO TAXABLE INCOME	121	$ 16,468,791	$ 13,544,307	$ 0	254	120	$ .00
TOTALS	19,826	$ 1,666,918,097	$ 488,794,964	$ 999,597,184	30,606	28,415	$ 87,916,420.96

TABLE 32

TOTAL PAY AND NO-PAY RETURNS BY COMPONENTS OF INCOME

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	WAGES AND SALARIES	OTHER INCOME	ADJUSTMENTS TO INCOME	ADJUSTED GROSS INCOME	TAX PAID
$ 1 - $ 999	52,359	$ 29,925,355	$ 6,541,275	$ 3,821,719	$ 32,644,951	$ 2,589.08
$ 1,000 - $ 1,999	94,494	$ 109,291,360	$ 39,106,770	$ 5,796,462	$ 142,601,668	$ 2,702.17
$ 2,000 - $ 2,999	100,833	$ 182,075,552	$ 77,180,101	$ 7,135,775	$ 252,119,878	$ 121,331.20
$ 3,000 - $ 3,999	100,467	$ 243,349,120	$ 115,695,196	$ 7,899,112	$ 351,145,204	$ 1,103,555.31
$ 4,000 - $ 4,999	94,923	$ 286,245,396	$ 149,114,596	$ 8,946,204	$ 426,413,788	$ 2,060,518.24
$ 5,000 - $ 5,999	84,151	$ 322,478,209	$ 148,857,277	$ 8,818,616	$ 462,516,870	$ 5,042,515.62
$ 6,000 - $ 6,999	81,766	$ 388,316,413	$ 151,805,833	$ 9,043,235	$ 531,079,011	$ 7,588,638.60
$ 7,000 - $ 7,999	77,213	$ 436,650,068	$ 151,513,911	$ 9,575,853	$ 578,588,126	$ 9,680,455.10
$ 8,000 - $ 8,999	71,432	$ 466,189,435	$ 150,166,702	$ 9,774,105	$ 606,582,032	$ 11,272,468.77
$ 9,000 - $ 9,999	65,340	$ 485,254,361	$ 145,020,261	$ 10,012,442	$ 620,262,180	$ 12,651,208.34
$ 10,000 - $ 11,999	120,136	$ 1,054,569,349	$ 285,025,370	$ 20,395,257	$ 1,319,199,462	$ 30,570,487.33
$ 12,000 - $ 13,999	108,716	$ 1,163,171,693	$ 267,925,776	$ 19,815,218	$ 1,411,282,251	$ 37,008,665.25
$ 14,000 - $ 15,999	95,786	$ 1,192,047,236	$ 261,169,342	$ 19,000,977	$ 1,434,215,601	$ 41,145,150.08
$ 16,000 - $ 17,999	82,019	$ 1,168,781,094	$ 241,545,382	$ 18,230,812	$ 1,392,095,664	$ 42,610,937.93
$ 18,000 - $ 19,999	70,078	$ 1,118,669,694	$ 226,867,292	$ 16,525,009	$ 1,329,011,977	$ 42,729,904.43
$ 20,000 - $ 24,999	117,050	$ 2,128,870,660	$ 506,835,864	$ 33,666,309	$ 2,602,040,215	$ 90,230,507.72
$ 25,000 - $ 29,999	55,921	$ 1,132,268,246	$ 410,588,491	$ 23,146,472	$ 1,519,710,265	$ 58,316,682.25
$ 30,000 - $ 39,999	41,227	$ 861,585,397	$ 567,993,911	$ 27,728,651	$ 1,401,850,657	$ 59,991,042.68
$ 40,000 - $ 49,999	14,891	$ 315,524,808	$ 360,555,758	$ 15,901,644	$ 660,178,922	$ 31,753,489.19
$ 50,000 - $ 74,999	12,423	$ 324,257,071	$ 435,131,387	$ 18,725,392	$ 740,663,066	$ 38,377,644.61
$ 75,000 - $ 99,999	3,710	$ 145,030,095	$ 179,124,617	$ 7,115,149	$ 317,039,563	$ 16,856,605.74
$100,000 AND OVER	3,693	$ 288,120,566	$ 329,294,279	$ 8,199,377	$ 609,215,468	$ 32,682,170.61
NO AGI	22,986	$ 42,386,487	$ 256,154,599-	$ 9,585,070	$ 0	$ 2,337.57
TOTALS	1,571,614	$ 13,885,057,705	$ 4,950,904,792	$ 318,858,860	$ 18,740,456,819	$571,801,607.76

TABLE 33

TOTAL PAY AND NO-PAY RETURNS BY CREDIT

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	CHILD CARE CREDIT	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
$ 1 - $ 999	52,359	$ 32,644,951	$ .00	$ 28.00	$ 72,857.89	$ 2,589.02
$ 1,000 - $ 1,999	94,494	$ 142,601,668	$ 53.00	$ 49.99	$ 99,624.64	$ 2,702.17
$ 2,000 - $ 2,999	100,833	$ 252,119,878	$ 4,590.00	$ 775.11	$ 123,045.44	$ 121,331.20
$ 3,000 - $ 3,999	100,467	$ 351,145,204	$ 19,483.00	$ 7,943.61	$ 143,723.21	$ 1,103,555.31
$ 4,000 - $ 4,999	94,923	$ 426,413,788	$ 34,069.00	$ 18,959.83	$ 153,483.37	$ 2,060,518.34
$ 5,000 - $ 5,999	84,151	$ 462,516,870	$ 60,898.00	$ 50,905.43	$ 152,834.20	$ 5,042,515.62
$ 6,000 - $ 6,999	81,766	$ 531,079,011	$ 85,909.00	$ 86,109.34	$ 151,552.38	$ 7,588,638.60
$ 7,000 - $ 7,999	77,213	$ 578,588,126	$ 113,808.00	$ 134,124.46	$ 151,748.71	$ 9,640,455.10
$ 8,000 - $ 8,999	71,432	$ 606,582,032	$ 133,599.00	$ 170,779.77	$ 168,327.38	$ 11,272,468.77
$ 9,000 - $ 9,999	65,340	$ 620,262,180	$ 135,983.00	$ 199,577.21	$ 159,371.63	$ 12,651,208.34
$ 10,000 - $ 11,999	120,136	$ 1,319,199,462	$ 288,948.00	$ 457,026.55	$ 304,089.04	$ 30,570,487.33
$ 12,000 - $ 13,999	108,716	$ 1,411,282,251	$ 305,111.00	$ 555,429.00	$ 286,557.33	$ 37,008,665.25
$ 14,000 - $ 15,999	95,786	$ 1,434,215,601	$ 289,357.00	$ 676,085.23	$ 269,260.65	$ 41,145,150.08
$ 16,000 - $ 17,999	82,019	$ 1,392,095,664	$ 252,098.00	$ 714,695.08	$ 235,969.34	$ 42,610,937.93
$ 18,000 - $ 19,999	70,078	$ 1,329,011,977	$ 210,757.00	$ 750,248.89	$ 236,009.56	$ 42,729,904.43
$ 20,000 - $ 24,999	117,050	$ 2,602,040,215	$ 300,338.00	$ 1,297,537.11	$ 457,986.11	$ 90,230,507.72
$ 25,000 - $ 29,999	55,921	$ 1,519,710,265	$ 111,857.00	$ 729,414.03	$ 334,396.34	$ 58,316,682.25
$ 30,000 - $ 39,999	41,227	$ 1,401,850,657	$ 64,283.00	$ 668,561.49	$ 378,995.60	$ 59,991,042.68
$ 40,000 - $ 49,999	14,891	$ 660,178,922	$ 15,977.00	$ 280,105.91	$ 187,288.37	$ 31,753,489.19
$ 50,000 - $ 74,999	12,423	$ 740,663,066	$ 10,052.00	$ 338,983.97	$ 148,125.02	$ 38,377,644.61
$ 75,000 - $ 99,999	3,710	$ 317,039,563	$ 1,567.00	$ 146,259.10	$ 28,710.49	$ 16,856,605.74
$100,000 AND OVER	3,693	$ 609,215,468	$ 1,961.00	$ 569,209.54	$ 25,249.33	$ 32,682,170.61
NO AGI	22,986	$ 0	$ .00	$ .00	$ 661,063.78	$ 2,337.57
TOTALS	1,571,614	$ 18,740,456,819	$ 2,440,698.00	$ 7,852,808.65	$ 4,930,279.81	$571,801,607.76

TABLE 34
1979 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
ADAIR	5,915	4,185	.29	326	.14	99	153	74	7.79
ADAMS	3,545	2,473	.17	199	.09	58	102	39	8.05
ALLAMAKEE	8,981	6,404	.44	855	.37	165	585	105	13.35
APPANOOSE	8,689	6,306	.43	687	.30	238	274	175	10.89
AUDUBON	5,442	4,024	.28	469	.20	158	224	87	11.66
BENTON	14,412	11,613	.80	1,397	.61	560	500	337	12.03
BLACK HAWK	83,503	67,652	4.64	13,348	5.81	5,351	4,554	3,443	19.73
BOONE	16,156	12,827	.88	1,940	.84	752	626	562	15.12
BREMER	15,638	12,358	.85	1,718	.75	504	739	475	13.90
BUCHANAN	13,204	10,344	.71	1,620	.70	625	615	380	15.66
BUENA VISTA	13,547	10,382	.71	1,223	.53	379	557	287	11.78
BUTLER	10,950	8,560	.59	672	.29	189	369	114	7.85
CALHOUN	8,876	6,722	.46	743	.32	146	464	133	11.05
CARROLL	14,851	11,417	.78	1,410	.61	389	393	628	12.35
CASS	11,149	8,398	.58	844	.37	201	436	207	10.05
CEDAR	11,656	9,138	.63	1,022	.44	287	453	282	11.18
CERRO GORDO	31,382	24,245	1.66	4,164	1.81	1,459	1,497	1,208	17.17
CHEROKEE	10,436	8,053	.55	1,641	.71	350	949	342	20.38
CHICKASAW	9,314	7,166	.49	815	.35	228	293	194	11.37
CLARKE	5,258	3,892	.27	501	.22	190	199	112	12.87
CLAY	12,878	9,818	.67	1,342	.58	385	639	318	13.67
CLAYTON	12,321	9,019	.62	1,065	.46	344	438	283	11.81
CLINTON	36,131	29,213	2.00	4,032	1.75	1,315	1,594	1,123	13.80
CRAWFORD	11,768	8,857	.61	860	.37	313	292	255	9.71
DALLAS	19,284	15,389	1.05	3,673	1.60	1,197	1,177	1,299	23.87
DAVIS	5,241	3,778	.26	259	.11	92	91	76	6.86
DECATUR	5,023	3,632	.25	398	.17	174	144	80	10.96
DELAWARE	10,957	8,351	.57	1,137	.49	305	379	453	13.62
DES MOINES	28,944	23,080	1.58	3,186	1.39	1,240	955	991	13.80
DICKINSON	10,216	7,582	.52	815	.35	198	393	224	10.75
DUBUQUE	56,159	44,541	3.05	7,889	3.43	3,683	1,717	2,489	17.71
EMMET	8,513	6,343	.43	549	.24	204	191	154	8.66
FAYETTE	15,029	11,271	.77	1,620	.70	565	723	332	14.37
FLOYD	12,323	9,603	.66	1,015	.44	411	353	251	10.57
FRANKLIN	8,348	6,289	.43	761	.33	200	398	163	12.10
FREMONT	5,663	4,196	.29	284	.12	130	95	59	6.77
GREENE	7,901	6,089	.42	532	.23	166	217	149	8.74
GRUNDY	9,159	7,179	.49	1,251	.54	348	714	189	17.43
GUTHRIE	7,735	5,666	.39	703	.31	221	280	202	12.41
HAMILTON	11,876	9,123	.63	1,055	.46	334	446	275	11.56
HANCOCK	8,699	6,766	.46	862	.37	228	377	257	12.74
HARDIN	14,785	10,862	.74	1,877	.82	601	773	503	17.28
HARRISON	9,723	7,128	.49	432	.19	146	160	126	6.06
HENRY	11,960	9,149	.63	1,052	.46	397	383	272	11.50
HOWARD	6,863	4,791	.33	406	.18	146	152	108	8.47
HUMBOLDT	8,059	6,349	.44	690	.30	216	308	166	10.87
IDA	5,765	4,376	.30	344	.15	92	175	77	7.86
IOWA	10,522	8,002	.55	997	.43	327	440	230	12.46
JACKSON	13,281	10,042	.69	988	.43	415	309	264	9.84
JASPER	23,619	18,653	1.28	3,417	1.49	1,258	1,345	814	18.32
JEFFERSON	9,181	6,858	.47	1,052	.46	345	463	244	15.34
JOHNSON	48,196	37,300	2.56	8,909	3.87	3,922	2,401	2,586	23.88
JONES	12,093	9,478	.65	912	.40	315	315	282	9.62

TABLE 34 CONTD
1979 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
KEOKUK	8,455	6,124	.42	857	.37	248	426	183	13.99
KOSSUTH	14,007	10,617	.73	1,487	.65	521	625	341	14.01
LEE	26,421	21,053	1.44	2,206	.96	863	723	620	10.48
LINN	109,956	89,853	6.16	22,326	9.71	9,053	7,469	5,804	24.85
LOUISA	7,051	5,492	.38	502	.22	167	219	116	9.14
LUCAS	6,338	4,601	.32	552	.24	206	229	117	13.00
LYON	8,017	6,094	.42	310	.13	102	147	61	5.09
MADISON	7,909	5,806	.40	1,031	.45	460	342	229	17.76
MAHASKA	13,855	10,419	.71	1,168	.51	472	439	257	11.21
MARION	17,968	13,918	.95	2,373	1.03	849	783	741	17.05
MARSHALL	26,899	21,405	1.47	3,760	1.64	1,221	1,698	841	17.57
MILLS	7,648	5,961	.41	528	.23	174	234	120	8.86
MITCHELL	7,604	5,730	.39	635	.28	226	273	136	11.08
MONONA	7,246	5,384	.37	520	.23	146	175	199	9.66
MONROE	5,378	3,955	.27	551	.24	208	191	152	13.93
MONTGOMERY	8,859	6,783	.46	593	.26	209	273	111	8.74
MUSCATINE	25,485	20,369	1.40	2,337	1.02	662	923	752	11.47
OBRIEN	11,296	8,733	.60	1,223	.53	268	757	198	14.00
OSCEOLA	5,199	3,932	.27	275	.12	75	127	73	6.99
PAGE	12,026	8,918	.61	573	.25	173	268	132	6.43
PALO ALTO	7,866	5,821	.40	889	.39	233	182	474	15.27
PLYMOUTH	15,156	11,587	.79	1,113	.48	399	478	236	9.61
POCAHONTAS	7,338	5,793	.40	604	.26	208	257	139	10.43
POLK	207,520	165,446	11.34	41,988	18.26	17,158	14,222	10,608	25.38
POTTAWATTAMIE	50,000	37,966	2.60	3,791	1.65	1,436	1,346	1,009	9.99
POWESHIEK	12,400	9,600	.66	1,113	.48	414	447	252	11.59
RINGGOLD	3,832	2,545	.17	182	.08	47	96	39	7.15
SAC	9,113	6,945	.48	629	.27	135	352	142	9.05
SCOTT	100,510	82,327	5.64	13,150	5.72	4,103	4,554	4,493	15.97
SHELBY	9,333	7,117	.49	580	.25	176	237	167	8.15
SIOUX	17,792	13,664	.94	1,051	.46	203	653	195	7.69
STORY	40,343	31,097	2.13	7,779	3.38	2,754	2,767	2,258	25.02
TAMA	12,368	9,370	.64	1,133	.49	357	531	245	12.09
TAYLOR	5,037	3,508	.24	233	.10	73	104	56	6.64
UNION	8,549	6,323	.43	660	.29	225	282	153	10.44
VAN BUREN	5,104	3,630	.25	382	.17	124	157	101	10.52
WAPELLO	23,887	18,704	1.28	2,250	.98	970	672	608	12.03
WARREN	20,912	16,527	1.13	3,190	1.39	1,312	947	931	19.30
WASHINGTON	13,061	9,771	.67	1,127	.49	378	509	240	11.53
WAYNE	5,058	3,605	.25	329	.14	133	133	63	9.13
WEBSTER	29,026	22,816	1.56	3,197	1.39	1,351	1,137	709	14.01
WINNEBAGO	8,968	6,655	.46	901	.39	217	486	198	13.53
WINNESHIEK	11,905	8,612	.59	1,086	.47	367	446	273	12.61
WOODBURY	61,383	46,954	3.22	5,221	2.27	1,822	1,855	1,541	11.12
WORTH	5,466	4,066	.28	456	.20	184	154	118	11.21
WRIGHT	10,975	8,493	.58	1,127	.49	387	467	273	13.27
NON-RESIDENT	68,978	40,135	2.75	1,995	.87	584	890	521	4.97
TOTALS	1,890,222	1,459,170	100.00*	229,921	100.00*	84,714	83,504	61,703	15.76

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 35

1979 IOWA ELECTION CAMPAIGN FUND CHECKOFF

ALL FILERS BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. O/E	
$ 1 - $ 999	57,637	32	.00	44	.02	12	11	21	137.50
$ 1,000 - $ 1,999	101,934	204	.01	67	.03	25	25	17	32.84
$ 2,000 - $ 2,999	110,057	15,884	1.09	2,106	.92	790	776	540	13.26
$ 3,000 - $ 3,999	111,833	55,800	3.82	7,806	3.40	2,773	2,709	2,324	13.99
$ 4,000 - $ 4,999	108,486	53,176	3.64	7,152	3.11	2,541	2,574	2,037	13.45
$ 5,000 - $ 5,999	95,067	86,571	5.93	10,913	4.75	4,029	3,702	3,182	12.61
$ 6,000 - $ 6,999	92,502	87,305	5.98	11,205	4.87	4,179	3,776	3,250	12.83
$ 7,000 - $ 7,999	87,576	84,100	5.76	11,097	4.83	4,128	3,645	3,324	13.20
$ 8,000 - $ 8,999	81,674	79,191	5.43	10,720	4.66	3,947	3,561	3,212	13.54
$ 9,000 - $ 9,999	75,053	73,196	5.02	10,344	4.50	3,783	3,498	3,063	14.13
$ 10,000 - $ 11,999	139,639	137,470	9.42	19,679	8.56	7,371	6,517	5,791	14.32
$ 12,000 - $ 13,999	129,573	128,084	8.78	19,250	8.37	7,460	6,345	5,445	15.03
$ 14,000 - $ 15,999	117,551	116,614	7.99	18,054	7.85	7,214	5,809	5,031	15.48
$ 16,000 - $ 17,999	103,681	103,070	7.06	16,603	7.22	6,553	5,500	4,550	16.11
$ 18,000 - $ 19,999	91,564	91,098	6.24	15,598	6.78	6,358	5,036	4,204	17.12
$ 20,000 - $ 24,999	159,926	159,357	10.92	29,704	12.92	11,824	10,093	7,787	18.64
$ 25,000 - $ 29,999	80,153	79,930	5.48	16,400	7.13	6,020	6,490	3,890	20.52
$ 30,000 - $ 39,999	60,186	59,935	4.11	12,998	5.65	3,805	6,520	2,673	21.69
$ 40,000 - $ 49,999	21,460	21,340	1.46	4,568	1.99	1,031	2,830	707	21.41
$ 50,000 - $ 74,999	17,312	17,181	1.18	3,556	1.55	616	2,483	457	20.70
$ 75,000 - $ 99,999	4,583	4,927	.34	1,056	.46	148	795	113	21.43
$100,000 AND OVER	4,764	4,687	.32	977	.42	96	802	79	20.84
REJECTS (NO AGI)	37,411	14	.00	24	.01	11	7	6	171.43
TOTALS	1,890,222	1,459,170	100.00*	239,921	100.00*	84,714	83,504	61,703	15.76

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING